IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15084 of 2017

==

M/s Indo Nabin Projects Limited, having registered office at 7th Floor, Southend Conclave, 1582 Rajdanga Main Road, Kolkata-700107 and having its Regional Office at Road No. 16, Alkapuri, Est Saristabad, Anisabad, Patna-800002, through Mr. Prasanta Kumar Ghose, working as Manger Taxation.

... ... Petitioner/s

Versus

1. The State of Bihar through Commissioner, Commercial Tax Department, New Secretariat, Patna
2. The Deputy Commissioner of Commercial Taxes, Special Circle, Patna.
3. Assistant Commissioner of Commercial Taxes, Special Circle, Patna.

... ... Respondent/s

==

Appearance :

For the Petitioner/s : Mr.Anurag Saurav
For the Respondent/s : Mr.Vikash Kumar, SC-11

==

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

4 03-02-2020 Petitioner has prayed for the following reliefs:-

"i). For issuance of an appropriate writs or writ in the nature of Certiorari for quashing of the order dated 22.07.2017, passed by Assistant Commissioner of Commercial Taxes, Special Circle, Patna under Section 31, 24(8), 39(4) and 54(4) of Bihar VAT Act, 2005 (hereinafter referred as "BVAT Act") for the Financial Year 2014-15, whereby and whereunder Assistant Commissioner of Commercial Taxes, Special Circle erroneously and without jurisdiction had made the assessment, passed order and imposed Tax amounting Rs. 35,78,103/- under Bihar VAT Act, 2005 erroneously considering the interstate sales as local sales and the above mentioned order has been passed in colourable exercise of power for collecting taxes without authority of law, as assessment was made under Bihar VAT Act, 2005 in spite of the claim made by petitioner under CST Act, 1956, without considering From C produced by the petitioner in pursuance to their claim against interstate sale on concessional rate of tax under provision of CST Act, 1956 and order has been passed without giving proper and sufficient opportunity to the petitioner to produce Declaration From, i.e. E-1-Form, against the claim for concessional rate of Tax under Central Sale Tax Act, 1956.

ii). For quashing of the Demand Notice dated 05.08.2017, issued under the signature of Assistant Commissioner of Commercial Taxes, Special Circle, Patna whereby and whereunder a Demand Notice was issued to petitioner and was asked to deposit Rs. 23,23,558/- as Tax for the Financial Year 2014-15.

iii). For restraining the respondents or subordinate(s) from initiating any coercive action in pursuance to the impugned assessment order dated 22.07.2017 and consequent impugned demand notice in Form N-VIII dated 05.08.2017 for the period 2014-15."

Learned counsel for the petitioner seeks permission to withdraw the present petition reserving liberty to take recourse to such remedies as are otherwise, available, in accordance with law.

Permission granted.

The instant petition stands dismissed as withdrawn.

(Sanjay Karol, CJ)

(Mohit Kumar Shah, J)

S.Sb/rinkee-

U			