IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.25078 of 2019

Maa Sharda Enterprises through its Proprietor, Madan Prasad Singh, aged about 69 years, (Male), Son of Late Jang Bahadur Singh, Mahatma Gandhi Nagar, Near Dental College, Kankarbagh, P.S.- Kankarbagh, Patna.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Department of Commercial Taxes, Bihar, Patna.
2. The Principal Secretary, Commercial Taxes, Bihar, Patna.
3. The Commissioner, Commercial Taxes, Bihar, Patna.
4. The Joint Commissioner (Appeal), Commercial Taxes, Magadh Division, Gaya.
5. The Assistant Commissioner, Commercial Taxed, Samekit Janch Chowki, Kamnasa, Kaimur (Bihar).
6. The Commercial Tax Officer, Samekit Janch Chowki, Karmnasa, Kaimur (Bihar).
7. M/s AKONA Food Products, Gol Mol Shivala Road, Janakpuri, Karnal-132001 (Haryana), through its Proprietor.
8. Chauhan Goods Carrier, through its Fleet Owner and Transport Contractor, Head Office, T Point, G.T. Road, Taraori (Karnal).

... ... Respondent/s

Appearance :
For the Petitioner/s : Mr. Prem Nath Singh, Advocate
Mr. Kameshwar Singh, Advocate
Mr.Raghunath Singh, Advocate
For the Respondent/s : Mr.Vikash Kumar,SC-11

CORAM: HONOURABLE MR. JUSTICE DINESH KUMAR SINGH
and
HONOURABLE MR. JUSTICE ANIL KUMAR SINHA
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE DINESH KUMAR SINGH)

2 06-01-2020 The present writ application has been filed for quashing the order dated 10.07.2015, passed in Case No. 284/15-16 under Section 60(4)(b) read with Section 56(4)(b) of Bihar Value Added Tax Act, 2015 by Assistant Commissioner, Commercial Taxes, Respondent No. 5, Samekit Janch Chowki,

Karmnasa, Kaimur, whereby the petitioner has been awarded a penalty of Rs.2,64,294/- for violation of Section 60(2) of Bihar Value Added Tax Act, 2005 and Rule 40(2)(a) and 40(2)(d) of Bihar Value Added Tax Rules. Further prayer has been made for quashing the judgment dated 31.12.2016, passed in Appeal Case No. GY/CCP/STA-63/15-16 by Joint Commissioner (Appeal), Commercial Taxes, Respondent No. 4, Magadh Division, Gaya, whereby the appeal has been dismissed and the order of Assistant Commissioner has been affirmed.

After some arguments, learned counsel for the petitioner seeks permission to withdraw this writ application to file appeal before the Tribunal under Section 73 of the Bihar Value Added Tax Act, 2015.

If such appeal is filed within a period of four weeks with an application for condonation of delay, the Tribunal may consider the same in accordance with law.

Accordingly, this writ application is disposed of.

(Dinesh Kumar Singh, J)

(Anil Kumar Sinha, J)

DKS/-

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