IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.23824 of 2018

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M/s Sanjeev Kumar, a proprietary concern having its office at Narayanpur Anant, Muzaffarpur through its proprietor Sanjeev Kumar, son of Parmanand Singh Resident of Madnani Gali, Mithanpura Musahri P.O Ramna P.S Mithanpura, District Muzaffarpur, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. Commercial Taxes Officer, Muzaffarpur East Circle, Muzaffarpur.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V. Pathy, Advocate
For the Respondent/s : Mr. Vikash Kumar, SC-11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 11-12-2020

Petitioner has prayed for the following relief(s):

> "The order dated 29.06.2018 (as contained in Annexure-2 series) passed by the respondent no. 2 for the period 2016-17 under Section 31 of the Bihar Value Added Tax Act, 2005 be quashed;
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> ii) for granting any other relief(s) to which the petitioner is otherwise found entitled to."

Shri D.V. Pathy, learned counsel for the petitioner states that without prejudice to the respective rights and contentions of the parties, petitioner is ready and willing to deposit a sum of Rs. 10 lacs with the appropriate authority within a period of two weeks from today.

Statement accepted and taken on record.

It stands clarified that deposit of such amount would be without prejudice to the respective rights and contentions of the parties and the order which the authority may pass upon the matter being remanded for consideration afresh.

Having heard learned counsel for the parties, as also perused the record, we are in agreement with Shri D.V. Pathy, learned counsel for the petitioner, that the principles of natural justice, in passing the order stands violated.

Also, we find the order to be absolutely cryptic in nature, without assigning any reasons, more so with regard to the imposition of penalty.

As such, purely on a limited ground, we quash and set aside the impugned order dated 29.06.2018, passed by Commercial Taxes Officer, Muzaffarpur, [Respondent No. 2] for the period 2016-17 under Section 31 of the Bihar Value Added Tax Act, 2005, as contained in Annexure-2 series, with further mutually agreeable directions that- (a) the petitioner shall deposit a sum of Rs. 10 lacs with the authority on or before 28th of December, 2020; (b) the petitioner shall appear before the authority on 28th of December, 2020 in his office at 10:30 A.M., on which date he shall place on record additional material, if so required and desired; (c) also, further opportunity shall be afforded to the parties to place additional material, if so required and desired; (d) petitioner undertakes to fully cooperate and not take any unnecessary adjournment; (e) the authority shall decide the matter on merits, in compliance of the principles of natural justice, on or before 31st of March, 2021; (f) liberty reserved to the parties to take recourse to such remedies as are otherwise available in accordance with law; (g) we have not expressed any opinion on merits and quashed the order only on the ground of violation of principles of natural justice. (h) if necessary, proceedings during the time of current Pandemic [Covid-19] would be conducted through digital mode; (i) needless to add, with the passing of the order, if it is eventually found that deposit made by the petitioner is in excess of the amount determined due and payable, the same shall positively be refunded expeditiously as per the provisions of the statute.

The instant petition stands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, shall stand disposed of.

(Sanjay Karol, CJ)

(Partha Sarthy, J)

anil/-

AFR/NAFR	
CAV DATE	
Uploading Date	21.12.2020
Transmission Date	