IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.6660 of 2020

==

Czar Construction Private Limited, a company registered under the provisions of Companies Act, 1956, having its registered office at Kaliasthan, Dirapar, Begampur, P.S. Chowk, Patna-800009, through its Director and Authorized Signatory Shri Ved Prakash, Male aged about 45 years, Son of Shri Mishri Lal Yadav, resident of Kaliasthan, Dirapar, Begampur, P.S. Chowk, Patna-800009

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Department of Commercial Taxes, Government of Bihar, Patna.
2. The Commissioner of Commercial Taxes, Bihar, Patna.
3. The Additional Commissioner (Appeal) Patna-East Division, Patna.
4. The Joint Commissioner, State Taxes, Patna Circle, West Circle, Patna, Bihar.

... ... Respondent/s

==

Appearance :

For the Petitioner/s : Mr.Satyabir Bharti, Advocate

For the Respondent/s : Mr.Lalit Kishore (AG)

Mr. Vikash Kumar, SC 11

==

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE PRABHAT KUMAR SINGH

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 21-01-2021 Petitioner has prayed for the following relief(s):-

> "i. Quashing the ex-parte assessment orders and consequential demand notice(s) all dated 12.12.2019, pertaining to the assessment year 2014-15, 2015-16 and 2016-17, by which on failure of the petitioner to produce Form C-II (Certificate of deduction of tax at source), evidence of Input tax credit and deduction towards Labour and other charges, the petitioner has been assessed to payment of tax and interest under the provisions of the Bihar Value Added Tax Act, 2005;
>
> ii. Remand the matter to the respondent no.

4 namely the Joint Commissioner, State Taxes, Patna Circle – West Circle, Patna, Bihar for reassessment of tax upon grant of an opportunity to the petitioner to produce necessary evidence against deduction of Tax at source, Labour and other charges and Input tax credit is as much as the petitioner was in possession of all such necessary evidences but was unable to produce it;

iii. To quash the Notice of demand dated 27.02.2020, issued under Section 47 of the Bihar Value Added Tax Act, 2005, by which bankers of the petitioner has been directed to deposit the sum of Rs.10,87,74,007.00, being due upon the petitioner in view of the impugned assessment orders having been passed against the petitioner;

iv. Pass such other order(s) as your Lordships may deem fit and proper in the facts and circumstances of the present case."

After the matter was heard for some time, learned counsel for the petitioner seeks permission to withdraw the present petition for the reason that the grievances of the petitioner stand redressed.

Petition is disposed of as having become infructuous.

(Sanjay Karol, CJ)

(Prabhat Kumar Singh, J)

K.C.Jha/-

U			