IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.20573 of 2021

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Pahwa Motor incorporated under the Partnership Act, 1932, having its office situated at - New Sabji Mandi, Tarka Nala, P.O., Town and District- Buxar, represented through its Partner, namely Raja Pahwa, aged about 38 years, gender - male, S/o Ashok Pahwa.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Commercial Taxes, Bihar, Patna.
2. The Commissioner, Commercial Taxes, Bihar, Patna.
3. Assistant Commissioner, Commercial Taxes, Buxar Anchal, Buxar.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr.Manish Jha, Advocate
For the Respondent/s : Mr.Vivek Prasad (GP 7)

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 20-12-2021 Petitioner has prayed for the following relief(s):-

I. To quash / set-aside Order dt. 30.1.2017 (Annexure – P 1) passed by the Respondent No. 3 whereby the Respondent has assessed the petitioner firm u/s. 33 of the Bihar Value Added Tax Act, 2005 and Rule 24 of the Bihar Value Added Tax Rules, 2005 and has ordered to make payment of Entry Tax of ₹ 30,67,477/- and

II. To quash / set-aside the Demand Notice dt. 30.1.2017 (Annexure – P 2) issued by the Respondent No. 3 whereby the notice for Demand u/s. 25 & sec. 39 of the Bihar Value

Added Tax Act, 2005 under Form N – VIII has been issued directing petitioner to pay a sum of ₹ 30,67,477/- towards the Tax and

III. To direct the Respondent Authority to withdraw the attachment of the Bank Account of the Petitioner Firm maintained with the Punjab National Bank, Buxar Branch, Buxar and

IV. To grant any other and further relief / reliefs as to which this Honourable Court may deem fit and proper in the interest of justice.

After the matter was heard for some time, learned counsel for the petitioner seeks permission to withdraw the present petition reserving liberty to prefer an appeal.

Shri Vivek Prasad, learned G.P. 7, states that if such an appeal is preferred within a period of four weeks, limitation shall not come in the way of its consideration on merits.

Statement accepted and taken on record.

Prayer allowed.

The present application is, accordingly, disposed of as withdrawn reserving liberty to the petitioner to file an appeal before the appropriate authority within a period of four weeks from today.

Interlocutory application, if any, shall also stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/-

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