IN THE HIGH COURT OF JUDICATURE AT PATNA
CRIMINAL MISCELLANEOUS No.41747 of 2017

Arising Out of PS. Case No.-242 Year-2012 Thana- SAMASTIPUR District- Samastipur

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M/S BOKARO CARRYING CORPORATION, SAMASTIPUR, THROUGH ITS PROPRIETOR SATISH KUMAR MISHRA son of Late Sri Ram Sanjiwan Mishra resident of Village/Mohalla - Jagdishpuri Lane, Muzaffarpur, P.O. Ramna, P.S. Mithanpura, District - Muzaffarpur.

... ... Petitioner/s

Versus

1. The State of Bihar.
2. Secretary Commercial Taxes Bihar, Vikash Bhawan, Bailey Road, Patna, Bihar.
3. The Commissioner, Commercial Taxes, Vikas Bhawan, Bailey Road, Patna, Bihar.
4. The Assistant Commissioner, Commercial Tax Officer, Samastipur Circle, Samastipur.
5. The Commercial Tax Officer, Samastipur Circle, Samastipur.

... ... Opposite Party/s

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Appearance :
For the Petitioner/s : Mr.Prakash Sahay
For the Opposite Party/s : Mr.Sri Madhuranand Jha

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CORAM: HONOURABLE MR. JUSTICE NAWNEET KUMAR PANDEY

ORAL ORDER

2 23-06-2022 This application has been filed for quashing the FIR dated 03.11.2012 (G.R. No. 2774 of 2012) in connection with Town P.S. Case No. 242 of 2012 registered under section 406, 419, 120 (B) of the Indian Penal Code and section 81 of the Bihar Sales Tax Act, 2005.

The learned counsel for the petitioner has submitted that there is allegation against the petitioner that being a Proprietor, he was carrying goods without paying value added tax. He has submitted further that the FIR was registered in the year 2012 and up-till now no cognizance has been taken. He has also submitted that the entire tax amount of Rs.1,35,701/- has been paid on 12.10.2012. He has submitted next that in Cr. Misc. No. 846 of 2014 and in Cr. Misc. No. 4384 of 2014, on similar footing, in which cognizance were taken by the Chief Judicial Magistrate in these cases, have been quashed by the coordinate Bench of this Court. The present case is on better footing as even after eight years, cognizance has not been taken up-till now.

Considering the above-mentioned facts and circumstances, specially the fact that the entire tax amount has already been paid in the year 2012 itself, FIR dated 03.11.2012 (G.R. No. 2774 of 2012) in connection with Town P.S. Case No.242 of 2012 is hereby quashed.

Accordingly, this criminal miscellaneous petition is allowed.

(Nawneet Kumar Pandey, J)

Mahesh/-

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