IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.21604 of 2019

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Alok Tyre House having its Shop / office at Kankarbagh Road, Patna-800020, through its Proprietor Sri Alok Kumar Santhalia, Son of Sri Sambhu Prasad Santhalia, aged about 39 Years (Male), Resident of Kankarbagh Road, Police Station- Kankarbagh, District and Town- Patna- 800020.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna.
2. The Commissioner of Commercial Taxes, Bihar, Patna.
3. The Joint Commissioner of State Tax, Patna South Circle Patna.
4. The Assistant Commissioner Commercial Taxes, Patna South Circle, Patna.
5. The Branch Manager, State Bank of India, Main Branch, Patna.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 21587 of 2019

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Alok Tyre House having its shop/office at Kankarbagh Road, Patna-800020, through its Proprietor Sri Alok Kumar Santhalia, Son of Sri Sambhu Prasad Santhalia, aged about 39 years (Male), Resident of Kankarbagh Road, Police Station-Kankarbagh, District and Town-Patna-800020

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna
2. The Commissioner of Commercial Taxes, Bihar, Patna
3. The Joint Commissioner of State Tax, Patna South Circle, Patna
4. The Assistant Commissioner Commercial Taxes Patna South Circle, Patna
5. The Branch Manager, State Bank of India, Main Branch, Patna

... ... Respondent/s

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Appearance :
(In Civil Writ Jurisdiction Case No. 21604 of 2019)
For the Petitioner/s : Mr. Chiranjiva Ranjan, Advocate
For the Respondent/s : Mr. Vikash Kumar, SC-11
(In Civil Writ Jurisdiction Case No. 21587 of 2019)
For the Petitioner/s : Mr. Chiranjiva Ranjan, Advocate
For the Respondent/s : Mr.Vikash Kumar, SC-11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE MADHURESH PRASAD
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 09-05-2023

1. The petitioner is aggrieved with the orders passed under the Bihar Value Added Tax Act, 2005 (hereinafter referred to as ‘the Act’) for the assessment years 2013-14 and 2014-15. The petitioner has many contentions against the demands raised also. However, the petitioner admits that he has not filed appeal against the aforesaid orders. The writ petitions were filed in October, 2019 against the orders which were passed in 2016.

2. Learned counsel for the petitioner also refers to another writ petition filed by the very same party for the assessment year 2012-13. The copy of the order dated 20.06.2019 in C.W.J.C. No. 8555 of 2019 is also produced across the Bar. Therein also, the contentions were raised as to the quantification of tax, the input tax credit and so on and so forth. There was also a contention raised with respect to the service of notice, which was vehemently contested by the State. Noticing that the petitioner had approached the Commissioner of Commercial Taxes under Section 74 of the Act, it was observed that all the issues will be open for discussion before the Commissioner who was directed to dispose of the revision pending before it.

3. In the present case, the petitioner has neither filed

an appeal nor a revision, as was done in the earlier assessment year. At this point of time, there is no question of any interference by this Court under Article 226 of the Constitution.

4. The writ petitions would stand dismissed.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

shashank/sumit-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	11.05.2023
Transmission Date	NA