IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17532 of 2022

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M/s Maharaja Agency Pvt. Ltd. through its proprietor Wazir Prasad, aged about 61 years, Son of Late Mauji Saw, Resident of Mohalla- Jail Road, Near Post Office, Tilkamanjhi Bhagalpur, Police Station- Tilkamanjhi, District- Bhagalpur.

... ... Petitioner/s

Versus

1. The State of Bihar
2. The Sales Tax Commissioner, Bihar.
3. The Additional Commissioner, State Tax Bhagalpur.
4. The Joint Commissioner, State Tax Bhagalpur Circle.
5. The M/s R.C.C.P.L. Pvt. Ltd., Corporation Office- 1, Shakespeare Sarani, 2nd Floor, West Bengal, PIN Code- 700071.
6. The M/s R.C.C.P.L. Pvt. Ltd., Registered office at Birla Building, 9/1, R.N. Mukherjee Road, Kolkata.
7. The M/s R.C.C.P.L. Pvt. Ltd., Regional Office- Flat No.- 301/302, Ashiana Tower, Exhibition Road, Patna, Bihar, PIN Code- 800001.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Mukesh Kant (Adv)

For the Respondent/s : Mr.Vivek Prasad (GP 7)

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE MADHURESH PRASAD

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

7 20-04-2023 Heard learned counsel for the petitioner and learned counsel for the respondents.

The petitioner is seeking an inquiry into an alleged tax evasion. The petitioner admittedly is a person who entered into an agreement with the party-respondent to act as clearing and forwarding agent and carry on the activities of Warehouse at Bhagalpur. Obviously, certain disputes arose with respect to the agreement and there are allegations made about supplies having been damaged and the petitioner having been requested to sell the product at a reduced rate while raising invoices at the higher rate itself. There were also allegations made of invoices having been issued to fictitious persons. It is on this ground that the petitioner claims tax evasion on the part of the respondents no. 5 to 7 and seeks an enquiry into the same.

Obviously, the writ petition is ill-motivated and if there is tax evasion, it is open to the authorities to conduct proper enquiry.

In such circumstances, we are not inclined to invoke the extraordinary remedy of writ jurisdiction under Article 226 of the Constitution of India.

Writ petition is dismissed.

(K. Vinod Chandran, CJ)

M.E.H/uttam/-

(Madhuresh Prasad, J)

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