IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5865 of 2024

==

Himalaya Agro Chemicals Private Limited Unit-II, a Company incorporated under the provisions of Companies Act, 1956, having its Unit at NH- 31, Bypass Road, Belori, Purnea, Bihar, through its Director, Shri Kumar Krishna Prakash, aged about 59 years (Male), Son of Onkar Mal Agrawal, resident of NH- 31, Bypass Road, Belouri, Purnea.

... ... Petitioner/s

Versus

1. The State of Bihar through the Secretary cum Commissioner, Commercial Tax Department, Government of Bihar, Vikas Bhawan, Bailey Road, Patna- 800001.
2. The Secretary cum Commissioner, Commercial Tax Department, Government of Bihar, Vikas Bhawan, Bailey Road, Patna- 800001.
3. The Joint Commissioner, Commercial Tax Department, Purnea Circle, Purnea.

... ... Respondent/s

==

with

Civil Writ Jurisdiction Case No. 6632 of 2024

==

Himalaya Agro Chemicals Private Limited, Unit-II, A Company incorporated under the provisions of the Companies Act, 1956, having its Unit at NH-31, Bypass Road, Belori, Purnea, Bihar, through its Director, Shri Kumar Krishna Prakash, aged about 61 years (Male), son of Onkar Mal Agrawal, resident of NH 31, Bypass Road, Belouri, Purnea.

... ... Petitioner/s

Versus

1. The State of Bihar through the Secretary cum Commissioner, Commercial Tax Department, Government of Bihar, Vikas Bhawan, Bailey Road, Patna - 800001.
2. The Secretary cum Commissioner, Commercial Tax Department, Government of Bihar Vikas Bhawan, Bailey Road, Patna-800001.
3. The Joint Commissioner, Commercial Tax Department, Purnea Circle, Purnea.

... ... Respondent/s

==

with

Civil Writ Jurisdiction Case No. 6635 of 2024

==

Himalaya Agro Chemicals Private Limited Unit- II, a Company incorporated under the provisions of the Companies Act, 1956, having its Unit at NH- 31, Bypass Road, Belori, Purnea, Bihar, through its Director, Shri Kumar Krishna

Prakash, aged about 61 years (Male), Son of Onkar Mal Agrawal, resident of NH 31, Bypass Road, Belouri, Purnea.

... ... Petitioner/s

Versus

1. The State of Bihar through the Secretary cum Commissioner, Commercial Tax Department, Government of Bihar, Vikas Bhawan, Bailey Road, Patna-800001.
2. The Secretary cum Commissioner, Commercial Tax Department, Government of Bihar Vikas Bhawan, Bailey Road, Patna- 800001.
3. The Joint Commissioner, Commercial Tax Department, Purnea Circle, Purnea.

... ... Respondent/s

with

Civil Writ Jurisdiction Case No. 6728 of 2024

Himalaya Agro Chemicals Private Limited Unit-II, a Company incorporated under the provisions of the Companies Act, 1956, having its Unit at NH-31, Bypass Road, Belori, Purnea, Bihar, through its Director, Shri Kumar Krishna Prakash, aged about 59 years (Male), son of Onkar Mal Agrawal, resident of NH 31, Bypass Road, Belouri, Purnea.

... ... Petitioner/s

Versus

1. The State of Bihar through the Secretary cum Commissioner, Commercial Tax Department, Government of Bihar, Vikas Bhawan, Bailey Road, Patna-800001.
2. The Secretary cum Commissioner, Commercial Tax Department, Government of Bihar, Vikas Bhawan, Bailey Road, Patna-800001.
3. The Joint Commissioner, Commercial Tax Department, Punea Circle, Purnea.

... ... Respondent/s

Appearance :

(In Civil Writ Jurisdiction Case No. 5865 of 2024)
For the Petitioner/s : Mr. Suraj Samdarshi, Advocate
Mr.Avinash Shekhar, Advocate
Mr. Rohit Singh, Advocate
Mr. Vijay Shankar Tiwari, Advocate
For the Respondent/s : Mr. Vikash Kumar, SC-11
(In Civil Writ Jurisdiction Case No. 6632 of 2024)
For the Petitioner/s : Mr. Suraj Samdarshi, Advocate
Mr.Avinash Shekhar, Advocate
Mr. Rohit Singh, Advocate
Mr. Vijay Shankar Tiwari, Advocate
For the Respondent/s : Mr. Vikash Kumar, SC-11
(In Civil Writ Jurisdiction Case No. 6635 of 2024)
For the Petitioner/s : Mr. Suraj Samdarshi, Advocate

Mr.Avinash Shekhar, Advocate
Mr. Rohit Singh, Advocate
Mr. Vijay Shankar Tiwari, Advocate
For the Respondent/s : Mr. Vikash Kumar, SC-11
(In Civil Writ Jurisdiction Case No. 6728 of 2024)
For the Petitioner/s : Mr. Suraj Samdarshi, Advocate
Mr.Avinash Shekhar, Advocate
Mr. Rohit Singh, Advocate
Mr. Vijay Shankar Tiwari, Advocate
For the Respondent/s : Mr. Vikash Kumar, SC-11

==

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 25-04-2024

The petitioner is aggrieved with the demand made for the assessment years 1997-98 to 2000-01; which are challenged individually in these writ petitions.

2. The petitioner’s contention is that he had approached the Assessing Officer with a contention that he had, in fact, deposited amounts in the Treasury, which has not been fully credited and debited from the demands made for the respective years.

3. The petitioner's contention is that the assessing officer sent a communication for verification on 30.01.2023 to the Treasury Officer and before any response was received from the Treasury Officer, the demand orders impugned herein were passed on 31.01.2023, produced as Annexure-P/3 in each of the writ petitions, relatable to the respective years.

4. The learned Government Advocate specifically

points out that the assessments with which the petitioner are concerned with are of the years 1997-98 to 2000-2001. The demand is now challenged also on the ground that the petitioner has a remedy by way of a settlement as per the Bihar Settlement of Taxation Disputes Act, 2024. The petitioner contends that he would have a lesser liability, if the entire deposited amounts are shown in the demand notice.

5. We do not think that verification from the Treasury Officer is required especially since the assessments are more than two decades old. Whatever credit has been made would be reckoned by the Taxes Department and we see such debits having been made from the total demand in Annexure-P/3 orders. The petitioner has to satisfy the Assessing Officer about any further credits, over and above that debited from the demand for the respective years, with documentary evidence of such deposits made. There is no procedure by which the petitioner can seek information from the Treasury Officer through the Assessing Officer.

6. If the petitioner wants to approach for settlement, then the petitioner would have to produce the demand order and seek settlement of the liability. The petitioner cannot await verification from the Treasury Officer to avail the benefit of

amnesty; which is time bond.

7. The writ petition is devoid of merit and stands dismissed.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

Sujit/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	29.04.2024
Transmission Date	