IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.2788 of 2007

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M/s National Co-operative Consumers Federation of India Ltd., Indira Niwas, Kasturba Road, North Srikrishnapuri, Patna, a company registered under the Companies Act, 1956 having its Head Office at Deepali, 5^{th} Floor, 92, Nehru Place, New Delhi-110019 through its Branch Manager Sri Ajit Kumar Singh, S/o Late K.B. Singh, R/o Sahdeo Marg, Patel Nagar, P.O. & P.S. Shastri Nagar, Patna-23.

... ... Petitioner

Versus

1. Union of India through the Secretary, Ministry of Finance, New Delhi.
2. The Chief Commissioner of Customs, Revenue Building, Bailey Road, Patna, Bihar.
3. The State of Bihar through Commissioner cum Secretary, Department of Commercial Taxes, Bihar, Patna.
4. Deputy Commissioner Commercial Taxes, Patna West Circle, Patna.
5. Commercial Taxes Officer, Patna, West Circle, Patna.

... ... Respondents

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Appearance :

For the Petitioner/s	:	Mr. Daya Shankar Prasad, Adv.
For the Uoi	:	Dr. K.N. Singh, ASG
		Mr. Anshuman Singh, Sr. SC, Custom
For the State	:	Mr. Vikash Kumar, SC-11

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

Date : 05-04-2024

The petitioner herein is seeking issuance of Form-IXC by the 2^{nd} respondent.

2. The petitioner's contention is that it has purchased, seized and confiscated goods from the 2^{nd} respondent, for which it has also paid applicable taxes. Insofar as the tax payment to the State Government, the petitioner has to produce Form-IXC supplied by the Customs Department to the State Tax

Authorities.

3. We have to first notice that the entire controversy is of the year 1999-2000, which was agitated by the petitioner only in the year 2007. We also see from Annexure-1 that the purchases were made from different Assistant Commissioners, Customs of Muzaffarpur, Patna, Ranchi, Bhagalpur, Raxaul, Motihari and Forbesganj. None of these Assistant Commissioners have been impleaded as party respondents in the instant writ petition.

4. Learned Government Advocate submits on behalf of the State that they will issue Form-IXC, as soon as requisition is received from the Customs Department.

5. The Customs Department has filed a second supplementary counter affidavit, wherein Annexure-R-5 letter is produced. Annexure-R-5 is dated 13.03.2024. Even for the year 1999-2000, the Assistant Commissioner (Disposal) Customs (P) Hqrs, Patna, has directed the petitioner herein to produce proof of payment of sales tax on the amount of Rs. 2,95,33,799.33/- for the period 1999-2000 against which Form-IXC was not issued.

6. The petitioner would be entitled to produce such proof before the Customs Authority, who would definitely issue

Form-IXC on that basis, after considering the genuineness of the proof produced.

7. The writ petition would stand disposed off with the above direction.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

rohit/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	06-04-2024
Transmission Date	