

(2020) 12 PAT CK 0405

Patna High Court

Case No: Civil Writ Jurisdiction Case No. 8687, 8781 Of 2017

Union Of India And Anr

APPELLANT

Vs

State Of Bihar And Ors

RESPONDENT

Date of Decision: Dec. 16, 2020

Acts Referred:

- Bihar Tax On Entry Of Goods Into Local Areas For Consumption, Use Or Sale Therein Act, 1993 - Section 8
- Bihar Value Added Tax Act, 2005 - Section 25, 28, 29, 47

Hon'ble Judges: Sanjay Karol, CJ; S. Kumar, J

Bench: Division Bench

Advocate: D.K. Sinha, Vikash Kumar

Final Decision: Disposed Of

Judgement

Petitioner has prayed for the following relief(s):

â€œ(i) For issuance of a writ in the nature of writ of certiorari or any other appropriate writ, order or direction for quashing the assessment order

dated 25.01.2017 passed by Respondent No. 3 under section 8 of Bihar Entry Tax Act, 1993 read with section 28 of Bihar Value Added Tax Act,

2005 whereby the amount of tax has been assessed for assessment year 2014-2015 to the tune of Rs. 3,57,08,749/- and amount of penalty has been

imposed to the tune of Rs. 3,57,08,749/- total amounting to Rs. 7,14,17,498/-.

(ii) For quashing notice of demand dated 25.01.2017 under section 25 and 29 of the Bihar VAT Act, 2005 in Form N-VIII for the period 2014-2015

issued by the respondent no.3 whereby petitioners have been directed to deposit Rs. 3,57,08,749/- towards amount of tax and Rs. 3,57,08,749/-

towards penalty total amounting to Rs. 7,14,17,498/- into the Government Treasury.

(iii) For quashing of the notice of demand under section 47 of the Bihar VAT Act in Form N-XI for the amount of Rs.6,00,93,140/-, Rs. 7,14,17,498/-

and Rs.3,05,91,648/- for period 2012- 2013, 2014-2015 and 2015-2016 total amount to Rs. 16,21,02,286/- communicated vide memo no. 263 dated

15.03.2017 issued by Respondent No. 3 directing the respondent no.4 to pay in the Government Treasury a sum of Rs. 16,21,02,286/- from the

account of the petitioners claimed to be due to the Government as being wholly arbitrary and illegal.

(iv) For quashing of the amended notice of demand under section 47 of the Bihar VAT Act in Form N-XI for the amount of Rs.6,00,93,140/-, Rs.

7,14,17,498/- and Rs.3,05,91,648/- for period 2012-2013, 2014-2015 and 2015-2016 total amount to Rs. 16,21,02,286/- communicated vide memo no.

270 dated 17.03.2017 issued by Respondent No. 3 directing the respondent no.4 to pay in the Government Treasury a sum of Rs. 16,21,02,286/- from

the account of the petitioners claimed to be due to the Government as being wholly arbitrary and illegal.

(v) For issuance of writ in the nature of writ of mandamus or any other appropriate writ, order or direction commanding the respondents to refund the

amount of Rs. 3,57,08,749/- towards tax and Rs. 3,57,08,749/- towards penalty total amount to Rs. 7,14,17,498/-, which has been recovered by the

respondent no.3 by special mode of recovery under section 47 of Bihar VAT Act from the respondent no.4.

(vi) For any other relief or reliefs which the petitioners may be found entitled in the facts and circumstances of the case.â€

Shri D.K. Sinha, learned Senior Counsel for the petitioner, submits that the matter can be disposed of in terms of the order dated 23.04.2018, passed in

C.W.J.C. No.8586 of 2017, titled as The Union of India & Anr. Vs. The State of Bihar& Ors.

As prayed for, petition is disposed of in terms of the order dated 23.04.2018, passed in C.W.J.C. No.8586 of 2017, titled as The Union of India & Anr.

Vs. The State of Bihar& Ors. and the directions contained therein shall also govern the instant case mutatis mutandi.

Interlocutory Application(s), if any, shall stand disposed of.