

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4265 of 2015

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1. Philips India Limited , a Company incorporated Under the Companies Act,1956, having its registered office at 7, Justice Chandra Madhab Road , P.O. & P.S. - Bhawanipore, Kolkata- 700020 and Branch Office at Sabalpur, P.O. and P.S. Didarganj , Patna City , through its Deputy Manager Dhruba kar , son of Mr. S.C. Kar, resident of 828 A , Lake Town, Block -A, P.O. & P.S. - Lake Town , Kolkata-700089.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes , Bihar, Patna having its office at Vikas Bhawan , Bailey Road, Patna.
2. Commercial Taxes Officer, Patliputra Circle, Patna.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy,
Mrs. Manju Jha,
Mr. P.K. Mishra &
Mr. Abhi Sarkar, Advocates
For the Respondent/s : Mr. Purendra Singh, Advocate

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

and

HONOURABLE JUSTICE SMT. ANJANA MISHRA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

2 26-03-2015 Heard learned counsel for the petitioner and learned counsel for the State.

Learned counsel for the petitioner submits that in the present matter also the impugned order dated 22.12.2014 has been passed by the respondent no. 2 (Commercial Taxes Officer, Patliputra Circle, Patna), upon the failure of the petitioner to produce the Forms- C and F with regard to certain transactions. It is submitted that the petitioner was unable to produce the said Forms because the Sales Tax Authorities of the other State could not issue the same and accordingly

extension of time was sought which was wrongly refused and the impugned order raising tax demand has been passed. It is submitted that the action of the respondent no. 2 is contrary to the order of the Apex Court in the case of **Ambika Steels Limited Vrs. State of U.P. and Others: 2009 (14) SCC 309.**

It is further submitted that this Court has quashed the impugned order in several such matters and given an opportunity to the petitioners in those cases to produce the Forms- C and F before the Assessing Officer. Learned counsel for the petitioner states that the entire Forms-C and F are expected to be received by the petitioner within a period of four weeks from today.

On a consideration of the facts and circumstances of the case, the impugned order dated 22.12.2014 is quashed and the matter is remanded back to the Assessing Authority to decide the same afresh in accordance with law. The petitioner for the said purpose shall appear before the Assessing Authority on 4th of May, 2015 at 11.30 A.M. along with all the forms and documents, who shall thereafter proceed to decide the matter afresh in accordance with law.

(Ramesh Kumar Datta, J)

(Anjana Mishra, J)

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