

M/s Agarwal Packers And Movers Ltd., a Company incorporated under the provisions of the Companies Act, 1956 having its Registered Office situated at 46, Eastern Chamber, Poona Street, Mumbai-400009 and its Corporate Office, situated at Crescent Public School, Saraswati Vihar, Pitampura, Delhi-110034 through its Authorized Representative Pawan Kumar Poonia, Son of Sri Dharmapal Poonia, Resident of House No.50, at Dhana, P.S.- Th. Rajgarh, District- Churu, Rajasthan-331023.

.... .... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner of Commercial Taxes, Vikash Bhavan, Bailey Raod, Patna.
2. The Deputy Commissioner of Commercial Taxes, Integrated Check Post, Dobhi, District Gaya.
3. The Assistant Commissioner of Commercial Taxes, Integrated Check Post, Dobhi, District- Gaya.
4. The Commercial Taxes Officer, Integrated Check Post, Dobhi, District Gaya.

.... Respondent/s

**Appearance :**

For the Petitioner/s : Mr. S.D.Sanjay, Sr. Advocate  
Mr. Alok Kumar Agrawal

For the Respondent/s : Mr. Anil Kumar Sinha- GA-9

**CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA**  
**and**

**HONOURABLE JUSTICE SMT. ANJANA MISHRA**

## ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

2      25-08-2015      Heard learned counsel for the petitioner and  
learned counsel for the State.

The writ application has been filed for quashing the order dated 12.5.2015 passed by the Respondent No.3, Commercial Taxes Officer, Integrated Check Post, Dobhi, Gaya under Section 60 (4)(b) read with Section 56(4)(b) of the Bihar VAT Act levying penalty of Rs. 1,53,600/- upon the petitioner.

Admittedly, there is provision of filing statutory appeal against the said order.

In the aforesaid circumstances, the writ application is disposed of with the liberty to the petitioner to challenge the impugned order before the competent appellate authority.

In case such an appeal is filed within a period of four weeks from today along with an application for condonation of delay then the appellate authority shall consider the matter taking into account the fact that the petitioner has been pursuing its remedies before this Court.

**(Ramesh Kumar Datta, J)**

S.Pandey/-

**(Anjana Mishra, J)**

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