(1987) 09 PAT CK 0011

In the Patna High Court

Case No : C.W.J.C. No. 3957 of 1987

M/s Radhey Shyam Saraff APPELLANT

Vs

The State of Bihar and Others RESPONDENT

Date of Decision : 08-09-1987

Acts Referred:
Bihar Finance Act, 1981 — Section 33(5)(b), 33(5)(c)

Citation : (1987) PLJR 1073

Hon'ble Judges : U. Sinha, J;S.B. Sanyal, J

Bench : Division Bench

Advocate : G.C. Bharuka, N.P. Singh and Ramesh Kumar Agrawal, for the Appellant; J.N.P. Sinha, G.A. For the State, for the Respondent

Final Decision : Allowed

Judgement

1. Heard Learned Counsel for the petitioner and Learned Counsel for the State. 348 tins of Vanaspati Oil belonging to the petitioner was seized by Deputy Commissioner, Commercial Taxes Muzaffarpur (respondent No. 2) on 3.4.1987. The petitioner prayed for the release of the goods in terms of section 33(5)(b) and (c) of the Bihar Finance Act, 1981 Part I. The provisions of section 33 (5)(b) are absolutely explicit. It provides that the authority seizing the goods is bound to release the goods if the dealer is prepared to deposit security equivalent to three times the amount, of tax calculated on the value of goods. The petitioner has filed three applications i.e. on 10.4.1987, 15.5.1987 and 9.6.1987 for releasing the goods on the petitioner''s furnishing security. Learned Counsel for the petitioner states that the petitioner is even now prepared to furnish security equal to three rimes the amount of tax calculated on the value of goods. The tax calculated on the value of goods will come roughly to Rs. 9,000/-. On the petitioner''s furnishing security of the value of Rs. 27,000/- (Rupees twenty seven thousand) either on personal bond or on landed security the Deputy Commissioner, Commercial Taxes, Muzaffarpur (respondent No. 2) will order release of the goods within three days of the furnishing of security in the office of

respondent No. 2.

2. This application is allowed with the above directions. Let a copy of this order be communicated to respondent No. 2 immediately.