

**1 SCOB [2015] AD 24**

**APPELLATE DIVISION**

**PRESENT**

**Ms. Justice Nazmun Ara Sultana**  
**Mr. Justice Syed Mahmud Hossain**  
**Mr. Justice Hasan Foez Siddique**

CIVIL PETITION FOR LEAVE TO APPEAL  
NO.1585 of 2010  
(From the judgment and order dated 10.05.2010  
passed by the High Court Division in Writ Petition  
No.8525 of 2008.)

**Aftab Automobiles Limited** .....Petitioner  
=Versus=  
**Superintendent, Customs, Excise and VAT,**  
**Tejgaon Circle-1, Banani, Dhaka**  
.....Respondent

For the Petitioner :Mr. A. M. Amin Uddin,  
Advocate instructed by Mr. Chowdhury Md.  
Zahangir, Advocate-on-Record.

Respondent : Not represented.  
Date of hearing and judgment : 18.06.2015.

**Value Added Tax Act, 1991**  
**Section 9(2ka)/42:**

**The High Court Division observed:**

**“The present writ petition without preferring any objection/appeal under section 9(2ka)/42 of the VAT Act is not also maintainable.”**

**We find no reason to interfere with the impugned judgment of the High Court Division.**

**...(Para 4&6)**

**J U D G M E N T**

**Nazmun Ara Sultana, J.-**

1. This Civil Petition for Leave to Appeal is directed against the judgment and order dated 10.05.2010 passed by the High Court Division in Writ Petition No.8525 of 2008 discharging the rule.

2. The present leave-petitioner filed the above mentioned writ petition challenging the legality of the letter under Nothi No.4/Musok(1)Staniyo & Rajasha Audit/2007-2008/08/634 dated 08.09.2008 issued under the signature of respondent No.1, Superintendent, Customs, Excise and VAT, Tejgaon Circle, Banani, Dhaka asking the petitioner to adjust Tk.42,11,049.00 as unpaid Government Revenue (VAT) in current account Register through treasury challan (annexure-A to the writ petition) and challenging also the legality of the order dated 30.10.2008 passed by the respondent No.1 adjusting Tk.21,47,000.00 on the current account Register of the petitioner (annexure-C to the writ petition) and giving direction to the petitioner to deposit Tk.20,64,049.00 through treasury challan as Government Revenue.

3. Rule was issued in this writ petition. Ultimately, a Division Bench of the High Court Division, upon hearing both the parties and considering the facts and circumstances and the relevant laws discharged that rule finding the impugned letter as well as impugned order of adjustment and also direction to the writ-petitioner to deposit the unpaid Government Revenue lawful and also on the ground that the said writ petition was not maintainable as the writ-petitioner had other forum to challenge the impugned letter and orders.

4. The High Court Division observed:

”The present writ petition without preferring any objection/appeal under section 9(2ka)/42 of the VAT Act is not also maintainable.”

5. Mr. A. M. Amin Uddin, the learned Advocate appearing for the leave-petitioner could not point out any wrong or infirmity in the impugned judgment and order of the High Court Division.

6. We find no reason to interfere with the impugned judgment of the High Court Division. The writ-petitioner, however, may approach other forum if law permits.

7. This civil petition for leave to appeal be dismissed.

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