

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2633 of 2015

Unitech Wireless (Tamilnadu) Pvt. Ltd. (formerly known as Unitech Wireless (East) Pvt. Limited), a Company incorporated under the Companies Act, 1956 having its registered office at Basement 6, Community Centre, Saket, New Delhi – 110017 and Circle Office at NH-30, Patna- Fatuha Highway, Sabalpur (near Tedhiphul), P.O.+P.S. Didarganj, Patna – 800009 through its Senior Manager (Legal), Shri Sandip Bhowmick, son of Shri Suchit Kumar Bhowmick, resident of Ds-202, Ashiana Digha Road, P.O. B.V. College, P.S. Shastrinagar, District – Patna.

.... Petitioner/s

Versus

1. The State of Bihar through Commissioner of Commercial Taxes, having its office at Vikas Bhawan, Bailey Road, Patna.
2. Joint Commissioner of Commercial Taxes (Appeals), Central Division, Patna.
3. Commercial Taxes Officer, Patliputra Circle, Patna

.... Respondent/s

Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Advocate
Mr. Abhi Sarkar, Advocate

For the Respondent/s : Mr. Purnendu Singh, G.P. 27

CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

and

HONOURABLE JUSTICE SMT. ANJANA MISHRA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

19.02.2015

Heard learned counsel for the petitioner and
learned counsel for the State.

The writ petition has been filed seeking a
direction that the Appeal No. ST/PR-102/14-15 for
the period 2010-11 filed by the petitioner and
pending before the respondent no. 2, Joint
Commissioner of Commercial Tax (Appeals), Central
Division, Patna be directed to be disposed of

expeditiously and further to stay the demand notice dated 11.07.2014 issued by the respondent no. 3, Commercial Taxes Officer, Patliputra Circle, Patna.

Learned counsel for the petitioner submits that, on the one hand, the appeal of the petitioner has been kept pending and on the other hand, the Department is taking coercive action against the petitioner.

It is submitted by learned counsel for the petitioner that the case of the petitioner is covered by a decision of the Supreme Court in the case of **Idea Mobile Communication Vs. Commissioner of Central Excise and Customs reported in 43 VST 1 (SC)**.

Be that as it may, since the appeal of the petitioner has already been heard on several dates as it appears from the order sheet produced before us by learned counsel for the State and the next date is fixed on 23rd February, 2015, the writ application is disposed of with a direction to the respondent no. 2 to dispose of the appeal filed by the petitioner, in

accordance with law as expeditiously as possible.

The petitioner shall cooperate in the disposal of the appeal and conclude its arguments preferably on the next date fixed. So far as any case decided by higher forums upto the Supreme Court is concerned, it would be open for the petitioner to cite the same before the Appellate Authority.

Until the disposal of the appeal, no coercive action shall be taken against the petitioner.

(Ramesh Kumar Datta, J)

(Anjana Mishra, J)

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