IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.5233 of 2015

==

Usha's Boutique, a proprietary concern having its office at Anugrah Narayan Road, Kakamkuan, P.O.+P.S. Kakamkuan, Distrit- Patna through its Proprietor Smt. Usha Bajaj wife of Shri Rajesh Bajaj resident of Bajaj Bhawan, Anugrah Narain Road P.O and P.S. Kadamkuan Patna-800003.

.... Petitioner/s

Versus

1. The State of Bihar through Commissioner of Commercial Taxes Bihar, Patna having its office at Vikas Bhawan, Bailey Road Patna. null null
2. The Commercial Taxes Tribunal, through its secretary having its office at Kautilya Bhawan, Anta Ghat Patna.
3. Deputy Commissioner of Commercial Taxes, South and Kadam Kuan Circle, Patna.

.... Respondent/s

==

Appearance :

For the Petitioner/s : Mr. D.V.Pathy
Mrs. Manju Jha

For the State : Mr. Purnendu Singh GP-27

==

CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE JUSTICE SMT. ANJANA MISHRA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

4 24-04-2015 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks quashing of the notice dated 12.03.2015 issued by the Deputy Commissioner of Commercial Taxes, Patna by which the petitioner has been directed to deposit the due amount of Rs. 13,79,751.00 for the period 2010-11 by 30.03.2015 failing which to appear and show cause as to why the registration certificate be not cancelled and certificate proceedings be not instituted for recovery of the same.

Learned counsel for the petitioner submits that against the demand raised for the said period, the petitioner had earlier filed CWJC No. 680 of 2012 but upon subsequent legal advice that there was statutory remedy of appeal, the writ application was withdrawn and Appeal No. 97/2014 was filed on 03.04.2014 before the Commercial Taxes Tribunal along with an application for condonation of delay as also an application for stay of demand.

It is submitted that the matter had been heard by the Tribunal on a large number of dates but as yet no effective order has been passed either on the question of limitation or stay and in the meantime the Tribunal has become headless.

On a consideration of the facts and circumstances of the case, the writ application is disposed of with the direction that no coercive action shall be taken against the petitioner pursuant to the notice dated 12.03.2015 until the disposal of the limitation/stay petition by the Tribunal.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Anjana Mishra, J)

U			