# IN THE HIGH COURT OF JUDICATURE AT PATNA
**Civil Writ Jurisdiction Case No.3887 of 2015**

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M/s Pidilite Industries Ltd., a Company incorporated under the Provisions of the Companies Act, 1956, having its registered office at Regent Chambers, 7th Floor, 208, Nariman Point, Jamnalal Bajaj Marg, Mumbai-21, having its branch office at Deedarganj, Near Rajdhani Petrol Pump, P.O. Madho mill, P.S. Deedarganj District Patna-800008, through its authorized representative Sunil Poddar, son of Late S.L. Poddar, resident of Exhibition Road, Ashoka Place Block- A 7th floor, P.O. G.P.O. P.S. Gandhi Maidan, District- Patna.

.... .... Petitioner

Versus

1. The State of Bihar, through the Commissioner of Commercial Taxes, Bihar, Vikash Bhawan, Bailey Road Patna.
2. The Deputy Commissioner of Commercial Taxes, Special Circle, Patna.
3. The Assistant Commissioner of Commercial Taxes, Special Circle, Patna.

.... .... Respondents

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**Appearance :**

For the Petitioner : Mr. Suraj Samdarshi, Advocate

For the S t a t e : Mr. Purnendu Singh, G.P.-27
Mr. Praveen Kumar, A.C. to G.P.-27

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

ORAL ORDER

**(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)**

2 17-03-2015 Heard learned counsel for the petitioner and learned counsel for the State.

The petitioner seeks quashing of the notice dated 10.03.2015 (Annexure 11) issued under Section 47 of the Bihar Value Added Tax Act, 2005 (hereinafter referred to as `the VAT Act').

It is submitted by learned counsel for the petitioner that as against the assessment made on 14.02.2015, the demand notices for an amount of approximately Rs.7.10 crores were issued on 23.02.2015, which was received by the petitioner on 27.02.2015, with a direction to pay the amounts by 04.03.2015 without complying with the requirement of giving reasons for early payment as per the second proviso to Section 39(2) of the VAT Act. It is submitted that the petitioner intends to challenge the said assessment order and demand notices before the statutory authority along with an application for stay of the same but, in the meantime, the respondents have issued notice dated 10.3.2015 for payment of Rs.8.90 crores under Section 47 of the Bihar VAT Act. Pursuant to the said notice, the Branch Manager, Indian Overseas Bank, Nariman Point, Mumbai has already paid to the respondents an amount of Rs.2.23 crores. It is further submitted by learned counsel for the petitioner that apart from there being tax imposed on assessment in a proceeding under Section 33 of the VAT Act, similar tax amount has also been incorporated in another proceeding under Section 31(1) of the VAT Act.

On a consideration of the facts and circumstances of the case, the writ application is disposed of with liberty to the petitioner to take recourse to the statutory remedies available to it within a period of one week from today along with an application for stay.

Until the disposal of the stay application or until 29th March, 2015, whichever is later, no coercive step shall be taken against the petitioner.

**(Ramesh Kumar Datta, J)**

**(Anjana Mishra, J)**

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