IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.1610 of 2015

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M/s Galpha Laboratories Ltd., Exhibition Road, Patna-800001, Bihar through its Deputy Manager (Accounts), Sri Sushil Kumar Thakur, aged about 51 years, son of Sri Ram Swarth Thakur, resident of Mahavir Nagar, P.O. GPO, P.S. Beur, District Patna-800002, Bihar.

.... Petitioner

Versus

1. The Deputy Commissioner of Commercial Taxes, Special Circle, Patna
2. The Commercial Taxes Officer, Special Circle, Patna
3. The Joint Commissioner of Commercial Taxes (Appeals), Central Division, Patna
4. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna

.... Respondents

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Appearance :

For the Petitioner/s : Mr. Manish Rastogi, Advocate
For the Respondent/s : Mr. Vikas Kumar, AC to PAAG

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE MR. JUSTICE VIKASH JAIN

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

2 23-01-2015 Heard learned counsel for the petitioner and learned counsel for the State.

The writ application has been filed for quashing the notice dated 19.1.2015 issued by the authorities of the Commercial Taxes Department under Section 47 of the Bihar Value Added Tax Act, 2005 by which the State Bank of India, Worli, Mumbai in the State of Maharashtra have been directed for attachment of the petitioner’s Bank Account.

It is submitted by learned counsel for the petitioner that against the assessment orders dated 26.8.2014 for four years the petitioner has filed appeals on 13.10.2014 along with petitions for stay before the Joint Commissioner of Commercial Taxes (Appeals), Central Division, Patna but no order has been passed on the stay petitions and in the meantime the respondent authorities have proceeded to attach the Bank Account of the petitioner by the impugned order.

Learned counsel for the State on instructions submits that respondent No.1 shall withdraw the notice of attachment dated 19.1.2015 under Section 47 of the Bihar Value Added Tax, Act, 2005 forthwith.

In the above circumstances, the writ application is disposed of with the direction to respondent No.3, the Joint Commissioner of Commercial Taxes (Appeals) to dispose of the stay petition expeditiously. The petitioner shall co-operate in the hearing of the matter.

Until disposal of the stay petition, no coercive step shall be taken against the petitioner.

(Ramesh Kumar Datta, J)

(Vikash Jain, J)

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