

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4807 of 2012

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Maa Cable Network, An Association Of Persons Having Its Office At Uday Market, Amar Cinema Road, P.O. Ramna P.S Town Thana, District Muzaffarpur Through Its Principal Officer Ashok Kumar Son Of Sri Arun Kumar Sinha, Resident Of Brahampura P.O. Mit, P.S. Brahampura, District Muzaffarpur

.... Petitioner/s

Versus

1. Commissioner Of Commercial Tax, Bihar Having Its Office At Vikas Bhawan, Bailey Road, Patna
2. Dy. Commissioner Of Commercial Taxes, Muzaffarpur East Circle, Muzaffarpur

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy
For the Respondent/s : Mr. Vikas Kumar, J.C. to P.A.A.G.

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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)

8 10-02-2015 Heard learned counsel for the petitioner and learned counsel for the State.

A preliminary objection is raised by learned counsel for the State that the order impugned herein is amenable to statutory appeal under the provisions of the Bihar Entertainment Tax Act, 1948 and for the said reason, the writ application ought not to be entertained.

Learned counsel for the petitioner submits that jurisdictional issue is involved in the matter.

However, we are of the view that several issues of fact

will have to be thrashed out before the question of law arising herein can be considered.

In the above circumstances, the writ application is dismissed on the ground of maintainability on account of availability of alternative statutory remedy. However, if the petitioner files an appeal within a period of six weeks from today along with an application for condonation of delay and an application for stay then the same shall be considered by the Appellate Authority, keeping in view the fact that the petitioner has been pursuing its remedy before this Court.

Until the decision on the stay petition filed by the petitioner, no coercive step shall be taken against the petitioner.

(Ramesh Kumar Datta, J)

V.P.Sinha/-

(Anjana Mishra, J)

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