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IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.9014 of 2015

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Shree Azad Transport Co. Pvt. Ltd., a company incorporated under the Companies Act, 1956, having its registered office at A 4, Bansal Tower, R.K. Bhattacharjee Road, P.O. Kadamkuan, P.S. Kotwali, District- Patna through its Manager, Arun Kumar, son of Late Hira Lal, resident of Chowk Shikarpur, P.O. Begumpur, P.S. Chowk, District- Patna.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Bailey Road, Patna.
2. Assistant Commissioner of Commercial Taxes, Investigation Bureau, Magadh Division, Gaya.

.... Respondent/s

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Appearance :

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

For the Respondent/s : Mr. Sandeep Kumar, G.A.8

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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 26-06-2015 Heard learned counsel for the petitioner and learned Government Advocate No.8 for the State.

The petitioner seeks quashing of the notice dated 10.6.2015 attaching the bank account of the petitioner maintained with the Central Bank of India, Paharganj Branch, New Delhi under Section 47 of the Bihar Value Added Tax Act, 2005.

Earlier also, the petitioner had approached this Court when the case of the petitioner was pending before the Appellate Authority and by order dated 6.5.2015, it was directed that if the petitioner deposits 1/3rd of the amount of penalties within a period of two weeks from today then the remaining amount of penalties shall remain stayed until the disposal of the appeal.

It is submitted by learned counsel for the petitioner that out of the two appeals, one has been filed while the appeal with regard to penalty under Section 56 (4) (b) of the Act has been dismissed, for which the petitioner has filed an appeal before the Bihar Commercial Taxes Tribunal with an application for stay but before the matter could be taken up, the respondents have issued the aforesaid notice under Section 47 of the Act.

On a consideration of the facts and circumstances of the case, the writ application is disposed of with a direction to the Tribunal to consider and dispose of the stay petition filed by the petitioner expeditiously, preferably within a period of three weeks from the date of receipt/production of a copy of this order.

Until the disposal of the stay petition, the notice dated 10.6.2015 shall remain in abeyance.

(Ramesh Kumar Datta, J)

V.P.Sinha/-

(Anjana Mishra, J)

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