

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18521 of 2015

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M/s. M B L Infrastructures Ltd., a company registered under the Indian Companies Act, 1956 having its local office at Mustafabad, Bank Colony, Gaya, Bihar through its Authorised Signatory Mr. Rakesh Sharma, S/o Late Shri G.R. Sharma, Resident of Baani Corporate One, 303, 3rd Floor, Plot No. 5, Commercial Centre, Jasola, New Delhi - 110025.

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner of Commercial Taxes, Vikas Bhawan, Bailey Road, Patna.
2. The Joint Commissioner of Commercial Taxes (Appeals), Magadh Division, Gaya.
3. Deputy Commissioner of Commercial Taxes, Gaya Circle, Gaya.
4. The Commercial Taxes Officer, Gaya Circle, Gaya.
5. Secretary, Commercial Taxes Tribunal, Bihar, Patna.

.... Respondents

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with

Civil Writ Jurisdiction Case No.18680 of 2015

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M/s. M B L Infrastructures Ltd. a company registered under the Indian Companies Act, 1956, having its local office at Mustafabad, Bank Colony, Gaya, Bihar through its Authorised Signatory Mr. Rakesh Sharma, aged about 45 years, S/o Late Shri G.R. Sharma, Resident of Baani Corporate One, 303, 3rd Floor, Plot No. 5, Commercial Centre, Jasola, New Delhi-110025

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner of Commercial Taxes, Vikas Bhavan, Bailey Road, Patna.
2. The Joint Commissioner of Commercial Taxes (Appeals), Magadh Division, Gaya.
3. Deputy Commissioner of Commercial Taxes, Gaya Circle, Gaya.
4. The Commercial Taxes Officer, Gaya Circle, Gaya.
5. Secretary, Commercial Taxes Tribunal, Bihar, Patna.

.... Respondents

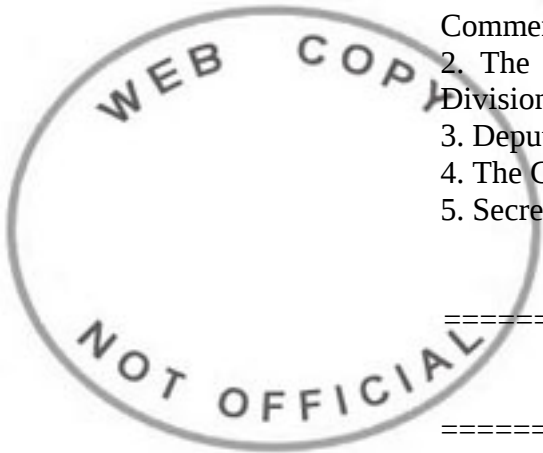
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with

Civil Writ Jurisdiction Case No.18732 of 2015

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M/s. MBL Infrastructures Ltd. a Company registered under the Indian Companies Act, 1956, having its Local office at Mustafabad, Bank Colony Gaya, Bihar through its Authorised Signatory Mr. Rakesh Sharma S/o Late Shri G.R. Sharma Resident of Baani Corporate One, 303, 3rd Floor, Plot No. 5, Commercial Centre, Jasola, New Delhi 110025



.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary Cum Commissioner of Commercial Taxes, Vikash Bhavan, Bailey Road, Patna
2. The Joint Commissioner of Commercial Taxes (Appeals), Magadh Division, Gaya
3. Deputy Commissioner of Commercial Taxes, Gaya Circle, Gaya
4. The Commercial Taxes Officer, Gaya Circle, Gaya
5. Secretary, Commercial Taxes Tribunal, Bihar, Patna

.... Respondents

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with

Civil Writ Jurisdiction Case No.18811 of 2015

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M/s. M B L Infrastructures Ltd., a company registered under the Indian Companies Act, 1956 having its local office at Mustafabad, Bank Colony, Gaya, Bihar through its Authorised Signatory Mr. Rakesh Sharma, S/o Late Shri G.R. Sharma, Resident of Baani Corporate One, 303, 3rd Floor, Plot No. 5, Commercial Centre, Jasola, New Delhi - 110025.

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner of Commercial Taxes, Bihar, Vikas Bhawan, Bailey Road, Patna.
2. The Joint Commissioner of Commercial Taxes (Appeals), Magadh Division, Gaya.
3. Deputy Commissioner of Commercial Taxes, Gaya Circle, Gaya.
4. The Commercial Taxes Officer, Gaya Circle, Gaya.
5. Secretary, Commercial Taxes Tribunal, Bihar, Patna.

.... Respondents

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with

Civil Writ Jurisdiction Case No.18812 of 2015

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M/s. M B L Infrastructures Ltd. a company registered under the Indian Companies Act, 1956, having its local office at Mustafabad, Bank Colony, Gaya, Bihar through its Authorised Signatory Mr. Rakesh Sharma, S/o Late Shri G.R. Sharma, Residetn of Baani Corporate One, 303, 3rd Floor, Plot No. 5, Commercial Centre, Jasola, New Delhi - 110025.

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner of Commercial Taxes, Vikas Bhawan, Bailey Road, Patna.
2. The Joint Commissioner of Commercial Taxes (Appeals), Magadh Division, Gaya.
3. Deputy Commissioner of Commercial Taxes, Gaya Circle, Gaya.
4. The Commercial Taxes Officer, Gaya Circle, Gaya.
5. Secretary, Commercial Taxes Tribunal, Bihar, Patna.

..... Respondents
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with

Civil Writ Jurisdiction Case No.18876 of 2015
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M/s. MBL Infrastructures Ltd., a company registered under the Indian Companies Act, 1956, having its local office at Mustafabad, Bank Colony, Gaya, Bihar through its Authorised Signatory Mr. Rakesh Sharma, aged about 45 years, S/o Late Shri G.R. Sharma, Resident of Baani Corporate One, 303, 3rd Floor, Plot No. 5, Commercial Centre, Jasola, New Delhi-110025

..... Petitioner

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner of Commercial Taxes, Vikas Bhavan, Bailey Road, Patna.
2. The Joint Commissioner of Commercial Taxes (Appeals) Magadh Division, Gaya.
3. Deputy Commissioner of Commercial Taxes, Gaya Cirlce, Gaya.
4. The Commercial Taxes Officer, Gaya Cirlce, Gaya.
5. Secretary, Commercial Taxes Tribunal, Bihar, Patna.

..... Respondents
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Appearance :

(In all the cases)

For the Petitioner/s : Mr. S.D.Sanjay, Sr.Advocate with
Mr. Anjani Kumar Jha, Advocate

For the Respondent/s : Mr. Vikash Kumar, AC to PAAG
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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

and

HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

2 16-12-2015 Heard learned counsel for the petitioner in all the cases

and learned counsel for the State.

The petitioner seeks quashing of the notice dated 27.10.2015 under Section 47 of the Bihar Value Added Tax Act, 2005 by which the Bank Account of the petitioner with the State Bank of India, Nehru Place, New Delhi has been attached pursuant

to various demands raised for the different periods under the Bihar Value Added Tax Act and also Bihar Tax on Entry of Goods Into Local Area for Consumption, Use or Sale Therein Act, 1993.

Learned counsel for the petitioner submits that while the matter was pending in appeal before the Joint Commissioner (Appeals) the petitioner had approached this Court by filing six writ petitions in which by a common order dated 28.9.2015 it was directed that until disposal of the stay applications of the petitioner the attachment orders which had been passed at that stage shall remain in abeyance. It, however, transpires that the appeal itself had been disposed of by the Joint Commissioner (Appeals) on 1.9.2015 after having finally heard the matter on 26.8.2015. A controversy is sought to be raised by the petitioner regarding the same but in view of the various facts in this case we do not intend to enter into the same.

The petitioner has since filed six appeals against different orders passed by the Joint Commissioner (Appeals) before the Commercial Taxes Tribunal along with the applications for stay on 4.11.2015 but as yet the stay petitions have not been disposed of although according to learned counsel for the petitioner there is no defect in any of the appeals.

On a consideration of the facts and circumstances of the

case, the writ petitions are being disposed of with the direction that the Commercial Taxes Tribunal shall dispose of the stay petitions filed by the petitioner within a period of six weeks from the date of receipt/production of a copy of this order before it. For the said purpose, no further notice is required to be issued to the parties. The parties shall appear before the Tribunal on 4th January, 2016, whereupon the Tribunal shall proceed to dispose of the stay petitions as directed.

Until the disposal of the stay petitions, the attachment notice dated 27.10.2015 shall remain in abeyance.

(Ramesh Kumar Datta, J)

(Sudhir Singh, J)

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