

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3130 of 2016

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Kezstroy Services Infrastructure India Private Limited, presently known as 'KSS Private Limited', A Company incorporated under the Companies Act, 1956, having its registered office at C/o Shree Cement Limited - Cement Plant, Near Jasoiya More, Aurangabad, PO & PS - Aurangabad, District - Aurangabad, through authorised Signatory, Gangadhara Rao, (Senior Manager) S/o S. Vankat Rao, (Sr. Manager) Present resident of Mohalla - J - 175 Delhi Development Authority (DDA) Flats, Kalkaji, New Delhi - 19

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Baily Road, Patna
2. Deputy Commissioner of Commercial Taxes, Special Circle, Patna
3. Assistant Commissioner of Commercial Taxes, Special Circle, Patna

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Prabhash Ranjan Thakur
For the State : Mr. 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 17-02-2016 Heard learned counsel for the petitioner and

learned counsel for the State.

The petitioner has approached this Court for quashing the order dated 28.2.2015 and the demand notice dated 2.3.2015 passed by the Respondent No.3, Assistant Commissioner of Commercial Taxes, Special Circle, Patna under Section 31(2) of the Bihar Value Added Tax Act.

It is submitted by learned counsel for the petitioner that the petitioner has already filed an appeal before the

competent authority along with an application for stay but no order has been passed on the stay petition and the petitioner has been threatened with initiation of Section 47 attachment proceeding.

On a consideration of the facts and circumstances of the case, the writ application is disposed of with a direction to the appellate authority to consider and dispose of the stay petition filed by the petitioner within a period of two weeks from today.

Until disposal of the stay petition, no coercive action shall be taken against the petitioner and any such action already taken shall remain in abeyance.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Sudhir Singh, J)

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