

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.8902 of 2016

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M/s Future Retail Limited (now known as 'Future Enterprises Ltd.') having its registered office at Knowledge House, Shyam Nagar, Off Jogeshwari - Vikhroli Link Road, Jogeshwari (East), Mumbai, Maharashtra 400060 and local office at P & M Mall, Patliputra, Kurji More through its authorized Representative and Store Manager Indranil Ray, son of Chandranath Ray resident of Aparna Housing, Block - A, Flat No. 204, Digha Ghat Road, Patna, P.S. - Digha, District - Patna - 800013.

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner, Department of Commercial Taxes, New Secretariat, Patna;
2. The Deputy Commissioner Commercial Taxes, Patna Special Circle, Patna;
3. Assistant Commissioner Commercial Taxes, Patna Special Circle, Patna.

.... Respondents

with

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Civil Writ Jurisdiction Case No. 8904 of 2016

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M/s Future Retail Limited (presently known as Future Enterprises Ltd.) having its registered office at Knowledge House, Shyam Nagar, Off Jogeshwari - Vikhroli Link Road, Jogeshwari (East), Mumbai, Maharashtra 400060 and local office at P&M Mall, Patliputra, Kurji More through its authorized representative and Store Manager Indranil Ray, son of Chandranath Ray resident of Aparna Housing, Block - A, Flat No 204, Digha Ghat Road, Patna, P.S. - Digha, District - Patna - 800011.

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner, Department of Commercial Taxes, New Secretariat, Patna.
2. The Deputy Commissioner Commercial Taxes, Patna Special Circle, Patna.

3. Assistant Commissioner Commercial Taxes, Patna Special Circle, Patna.

.... Respondents

Appearance :

For the Petitioner : Mr. Mrigank Mauli, Advocate.

For the Respondents : Mr. Anil Kumar Sinha, G.A.-9

CORAM: HONOURABLE MR. JUSTICE HEMANT GUPTA

and

HONOURABLE MR. JUSTICE AHSANUDDIN AMANULLAH

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)

Date: 19-07-2016

Heard learned counsel for the parties.

2. The challenge in the present writ applications is to the action of the State in attachment of the bank accounts of the petitioner consequent to an assessment order dated 12th of March, 2016 and 29th of March, 2016.

3. Admittedly, the petitioner has filed appeals against the orders of assessment which is now stated to be pending for 23rd of August, 2016. Since the appeals are pending, we deem it appropriate to dispose of the present writ applications with a direction to the learned Appellate Authority to decide the appeals expeditiously, preferably within two months of the date fixed. The interim order passed by this Court as on 18th of May, 2016 shall continue till the decision of the appeals.

4. If for any reason, the assessee seeks adjournment and

does not cooperate with the decision of the appeals on merits, it shall be open to the Appellate Authority to pass an order for vacation of the order passed by this Court.

5. The writ applications stand disposed of accordingly.

(Hemant Gupta, J)

(Ahsanuddin Amanullah, J)

P.K.P.
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