

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5753 of 2016

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United Spirits Ltd., a Company incorporated under the Companies Act, 1956 having its registered office at UB Towers 24, Vittal Mallya Road, Bangalore and its Works at Hathidah, P.O. + P.S. Hathidah, District- Patna through its Senior Manager (Accounts), Rajesh Kumar, son of Late Muneshwar Pandit, resident of Hathidah, P.O. + P.S. Hathidah, District- Patna

.... Petitioner

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, having its office at Vikas Bhawan, Bailey Road, Patna
2. Dy. Commissioner of Commercial Taxes, Barh Circle, Barh, Patna
3. Bihar State Beverages Corporation Limited, Bihar through the Managing Director

.... Respondents

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy

Mrs. Manju Jha, Advocates

For the State : 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)

3 31-03-2016 Learned counsel for the State is unable to satisfy us that there is no prima facie case in favour of the petitioner.

From the order-sheet produced before us, it is evident that the appeal pending before the Joint Commissioner has been heard in part on 8.3.2016 and prior to that date the hearing had been delayed at least from 9.10.2015 onwards because of the lapse of the departmental authorities.

In the aforesaid circumstances, we do not think that the respondents can, on the one hand, not decide the appeal

or create hindrance in the decision of the appeal by their acts of omissions or commissions and, on the other hand, proceed to make coercive recovery of the balance amount approximately Rs. 04/- crores when admittedly the petitioner has already paid more than Rs. 100/- crores as taxes to the respondents.

The writ application is, accordingly, disposed of with a direction to the appellate authority to expeditiously decide the appeal of the petitioner.

Until the decision in the appeal, no coercive action for recovery shall be taken against the petitioner.

(Ramesh Kumar Datta, J)

S.Pandey/-

(Sudhir Singh, J)

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