IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.12256 of 2016

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Cadbury India Limited (now known as Mondelez India Foods Limited), a Company registered under the Companies Act, 1956 having its registered office at Unit 2001, 20th Floor, Tower 3 (Wing-C), Indiabulls Finance Centre Parel, Mumbai-400013 having its branch office at Sabalpur, P.O. Sabalpur, P.S. Didarganj District-Patna through its Depot Manager, Navin Kumar Singh, son of Shri Umesh Chandra Singh, resident of Danka Imli, P.O. Gulzarbagh, P.S. Alam Ganj Ganga Bridge Road, Patna City.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Assistant Commissioner of Commercial Taxes, Patliputra Circle, Patna.

.... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. D.V. Pathy, Advocate
For the Respondent/s	:	Mr. Vikash Kumar, S.C.-11

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CORAM: HONOURABLE MR. JUSTICE HEMANT GUPTA
and
HONOURABLE MR. JUSTICE AHSANUDDIN AMANULLAH

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE HEMANT GUPTA)

Date: 01-08-2016

The challenge in the present writ petition is to a notice of demand dated 26th July, 2016 whereby the notice under Section 47 of the Bihar Value Added Tax Act, 2005 has been issued to the Bank for effecting recovery of Rs.3,28,57,198.00 as the value added tax due and payable by the petitioner in pursuance of the order of assessment dated 10th of February, 2016.

Learned counsel for the petitioner has pointed out that against the order of assessment framed by the Assistant Commissioner of Commercial Taxes, Patliputra Circle, Patna dated 10th of February,

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2016, the petitioner has filed an appeal along with an application of stay of demand. Even when appeal and the application for stay is pending, the impugned demand has been issued which is not fair and reasonable action on the part of the State.

Mr. Vikash Kumar, learned counsel representing the State states that no coercive action shall be taken till such time, the appellate authority considers the application for stay of the order passed by the Assessing Officer in accordance with law.

In view thereof, the writ petition stands disposed of. The respondents shall remain bound by the statement made before this Court.

(Hemant Gupta, J.)

(Ahsanuddin Amanullah, J.)

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