

**IN THE HIGH COURT OF JUDICATURE AT PATNA**

**Civil Writ Jurisdiction Case No.3998 of 2017**

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M/s Glaxo Smithkline Consumer Healthcare Ltd. having its Local Place of Business at Shalimar Cold Storage Compound Gate No. 2, Anisabad. Patna through its Power Attorney holder Namely Anindya Kumar Das Son of Ramesh Chandra Das Resident of Unit 208, Block 3 B, Eco Space Campus, New Town, Rajarhat, Kolkata (West Bengal).

.... .... Petitioner/s

Versus

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

.... .... Respondent/s

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**Appearance :**

For the Petitioner/s : Mr. Gautam Kumar Kejriwal, Advocate

For the Respondent/s : Mr.

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**CORAM: HONOURABLE THE CHIEF JUSTICE**

**and**

**HONOURABLE MR. JUSTICE SUDHIR SINGH**

**ORAL JUDGMENT**

**(Per: HONOURABLE THE CHIEF JUSTICE)**

**Date: 23-03-2017**

Having heard learned counsel for the parties, we find that statutory remedy of filing an appeal under Section 72 or a revision under Section 74 of the Bihar Value Added Tax Act, 2005 is available to the petitioner and the question in the writ petition can very well be considered before the statutory appellate authorities.

In case, the petitioner takes recourse to the remedy available under the Statute within a period of 15 days from today, the authorities shall consider and pass appropriate orders on the appeal or revision within a reasonable period of time. Till filing of the appeal or



revision by the petitioner and seeking interim protection with regard to coercive steps to be taken until orders before the statutory authorities, no coercive steps shall be taken against the petitioner.

In case, the interim protection is rejected by the statutory authorities, liberty shall be available to the petitioner to challenge the same in accordance to law.

With the aforesaid observations/directions, the application stands disposed of.

**(Rajendra Menon, CJ)**

**(Sudhir Singh, J)**

Narendra/-

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| AFR/NAFR          | N.A.F.R.   |
| CAV DATE          | N.A.       |
| Uploading Date    | 29.03.2017 |
| Transmission Date |            |

