

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.4830 of 2017

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Kanpur Agra Transport Corporation through its Proprietor Kanpur Agra Transport Pvt. Ltd., having its registered office at P-8, Hide lane, 4th Floor, Kolkata- 700073 represented through its director Rajiv Kumar Arora, S/o- Late Kamal Kishore Arora, r/o- 8/1, Sarat Bose Road, P.S. Ballygunj, Kolkata, West Bengal- 700020

.... Petitioner/s

Versus

1. The State of Bihar through Principal Secretary, Department of Commercial Taxes, Bihar, Patna.
2. The Commissioner, Commercial Taxes, Bihar, Patna
3. The Joint-Commissioner of Commercial Taxes, Integrated Check-Post, Dobhi, Gaya
4. The Deputy Commissioner of Commercial Taxes, Integrated Check-Post, Dobhi, Gaya
5. The Commercial Tax Officer, Integrated Check-Post, Dobhi, Gaya

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Satyabir Bharti, Advocate
For the Respondent/s : Mr. Vikash Kumar, SC-11

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date: 03-04-2017

Having heard learned counsel for the parties, we are of the considered view that when against the order passed by the Commissioner, Commercial Taxes, Bihar, Patna on 28.02.2017, the remedy of appeal as contended by the petitioner under Section 73 of the Bihar Value Added Tax Act, 2005 to the Commercial Tax Tribunal, Bihar or the remedy under Section 72 is available, however, interest of justice requires that till the statutory period available to the petitioner for exhausting these remedies is not over coercive steps for recovery of the amount by invoking the bank guarantee should not



have been resorted to.

Accordingly, we direct that till the statutory period for challenging the order passed on 28.02.2017 by the Commissioner, Commercial Taxes is not over, coercive steps for invoking the bank guarantee should be kept in abeyance.

With the aforesaid, the writ petition is disposed of. Respondents are free to invoke the bank guarantee once the statutory period for filing appeal or revision is over and there is no interim protection granted to the petitioner by any higher authority.

(Rajendra Menon, CJ)

(Sudhir Singh, J)

P.K.P.

AFR/NAFR	N.A.F.R.
CAV DATE	N.A.
Uploading Date	11.04.2017
Transmission Date	

