

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.5137 of 2017

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Dean Systems, a partnership firm having its branch office at Valmikinagar, Bagha, West Champaran through its partner Devaprosad Basu Roy, Son of Late Ram Lal Basu Roy, Resident of New Green Park, Kamalgazi, Sonarpur Road, P.O. Narendrapur, P.S. Sonarpur, Kolkata- 700103.

.... Petitioner/s

Versus

1. The State of Bihar through Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. Asstt. Commissioner of Commercial Taxes, Bagha Circle, Bagha.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Advocate
Mrs. Manju Jha, Advocate
For the Respondent/s : Mr. Vikash Kumar, S.C. 19

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date: 11-04-2017

Petitioner has filed this writ petition and challenge is made to the action of the respondents in proposing to attach the bank account of the petitioner. Against the impugned assessment order passed under the Bihar Value Added Tax Act, 2005 petitioner's appeal before the Statutory Appellate Authority is pending and the stay application of the petitioner is also pending. However, contending that in spite of the pendency of the appeal and the stay application, as coercive step is being taken, the petitioner wants interim protection for the period till a decision is not taken on the



Interlocutory Application for stay by the Appellate Authority. The petitioner has brought to our notice certain interlocutory orders passed by various Benches of this Court granting some interim protection. However, taking note of the fact that the application for stay filed by the petitioner is pending consideration before the Statutory Appellate Authority, at this stage, no indulgence into the matter is called for.

2. The Appellate Authority before whom the stay application is pending is directed to take up the application for consideration and decide it in accordance with law, preferably within a period of two weeks from the date of filing of certified copy of this order.

3. With the aforesaid, the writ petition stands disposed of.

(Rajendra Menon, CJ)

(Sudhir Singh, J)

P.K.P.

AFR/NAFR	N.A.F.R.
CAV DATE	N.A.
Uploading Date	18.04.2017
Transmission Date	

