

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19090 of 2016

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Sony India Private Limited, a company registered under the Indian laws having its local office at 4th Floor, Sai Corporate Park, Block Road, Rukanpura, Patna through its Authorized Signatory Mr. Abhishek Sharma S/o Shri Ashwini Kumar sharma, aged about 33 years Resident of Trinity Regidency H No. 1-B, Ramgarh Ranchi Road.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar Patna having Office at Old Secretariat, PO- Saschivalya, Patna.
2. The Commissioner of Commercial Taxes having its Office at Vikash Bhawan, Bailey Road, Patna.
3. The Dy Commissioner of Commercial Taxes, Patliputra Circle, Patna.
4. The Assistant Commissioner of Commercial Taxes, Patliputra Circle, Patna.
5. Commercial Taxes Officer, Patliputra Circle, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. D. V. Pathy, Advocate
For the Respondent/s : Mr. Lalit Kishore- A G

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 27-11-2017

Keeping in view the fact that against the order of assessment Annexure-5, statutory remedy of appeal is available, we direct the petitioner to file an appeal before the statutory appellate authority and the appellate authority to proceed in the matter in accordance with law. In case, the appeal is filed within four weeks from today, the statutory appellate authority shall proceed to decide the appeal on merits and will not reject it on the ground of delay. We are constrained to pass the aforesaid order in view of the order passed



in CWJC No.3942 of 2015 (Samsung Indian Electronic Pvt. Ltd. Vs. The State of Bihar & Ors.) decided on 14.12.2016, wherein parties were directed to take recourse to the statutory remedy of appeal.

Along with the memorandum of appeal, an application for stay shall be filed and till an appropriate order on the stay application is passed, coercive steps for recovery of the amount shall not be taken.

With the aforesaid observations and directions, the writ petition stands disposed of.

(Rajendra Menon, CJ)

(Anil Kumar Upadhyay, J)

Sunil/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	30.11.2017
Transmission Date	

