

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4070 of 2017

=====

P. N. Progressive Enterprises, a partnership concern having its office at Tekari Road, P.O. Gaya P.S. Kotwali District Gaya through its partner, Devendra Kumar, son of Late Dwarka Prasad, resident of Tekari Road P.O. Gaya P.S. Kotwali, District-Gaya.

.... 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. Asst. Commissioner of Commercial Taxes, Gaya Circle.

.... Respondent/s

=====

Appearance :

For the Petitioner/s	:	Mr. D.V. Pathy, Advocate
		Mrs. Manju Jha, Advocate
For the Respondent/s	:	Mr. Vikash Kumar, Advocate
		Mr. Manish Dhari Singh, AC to PAAG-I

=====

CORAM: HONOURABLE THE CHIEF JUSTICE

And

HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 21-03-2017 Having heard learned counsel for the parties, we are of the considered view that interference into the matter at this interlocutory stage by examining the merits with regard to liability of the petitioner to pay the tax cannot be looked into in this petition as the question on merit is pending for consideration before the statutory revisional authority and merely because the revisional authority has directed the petitioner to deposit Rs.1,00,00,000/- (Rupees One Crore) for staying further recovery, interference into the matter exercising extra ordinary jurisdiction, *prima facie*, is not called for.

However, as the petitioner has expressed various



financial difficulties and it is their contention that the entire tax liability has been deposited, in the interest of justice, we direct that in case, the petitioner deposits Rs.50,00,000/- (Rupees Fifty Lakh), the Revisional Authority shall hear the revision petition on merit and decide it within a period of 90 days from the date of receipt of a certified copy of this order.

With the above, the writ application is disposed of.

(Rajendra Menon, CJ)

(Sudhir Singh, J)

Sunil/-

U			
---	--	--	--

