

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.3706 of 2017

M/s Daya Engineering Works Pvt. Ltd. through its Dy. General Manager, Mr Praveen Kumar Mishra son of Badrinath Mishra resident of Manpur, Gaya, Bihar, Post Office - Manpur, Police Station - Manpur, District - Gaya.

.... Petitioner/s

Versus

- 1. The State of Bihar through the Commissioner Commercial Taxes, Bihar, Patna, Vikas Bhawan, Bailey Road, Patna.
- 2. The Commissioner Commercial Taxes, Bihar, Patna, Vikas Bhawan, Bailey Road, Patna.
- 3. The Joint Commissioner of Commercial Taxes, Appeal,Gaya Circle, Kachari Road,Gaya.
- 4. The Dy. Commissioner of Commercial Taxes, Gaya Circle, Kachari Road, Gaya.
- 5. The Assistant Commissioner Commercial Taxes, Gaya Circle, Kachari Road, Gaya.

.... Respondent/s

With

Civil Writ Jurisdiction Case No. 3709 of 2017

M/s Daya Engineering Works Pvt. Ltd. through its Dy. General Manager, Mr Praveen Kumar Mishra son of Badrinath Mishra resident of Manpur, Gaya, Bihar, Post Office - Manpur, Police Station - Manpur, District - Gaya.

.... Petitioner/s

Versus

- 1. The State of Bihar through the Commissioner Commercial Taxes, Bihar, Patna, Vikas Bhawan, Bailey Road, Patna.
- 2. The Commissioner Commercial Taxes, Bihar, Patna, Vikas Bhawan, Bailey Road, Patna.
- 3. The Joint Commissioner of Commercial Taxes, Appeal,Gaya Circle, Kachari Road,Gaya.
- 4. The Dy. Commissioner of Commercial Taxes, Gaya Circle, Kachari Road, Gaya.
- 5. The Assistant Commissioner Commercial Taxes, Gaya Circle, Kachari Road, Gaya.

.... Respondent/s

With

Civil Writ Jurisdiction Case No. 3710 of 2017

M/s Daya Engineering Works Pvt. Ltd. through its Dy. General Manager, Mr Praveen Kumar Mishra son of Badrinath Mishra resident of Manpur, Gaya, Bihar, Post Office - Manpur, Police Station - Manpur, District - Gaya.

.... Petitioner/s

Versus

- 1. The State of Bihar through the Commissioner Commercial Taxes, Bihar, Patna, Vikas Bhawan, Bailey Road, Patna.



2. The Commissioner Commercial Taxes, Bihar, Patna, Vikas Bhawan, Bailey Road, Patna.
3. The Joint Commissioner of Commercial Taxes, Appeal, Gaya Circle, Kachari Road, Gaya.
4. The Dy. Commissioner of Commercial Taxes, Gaya Circle, Kachari Road, Gaya.
5. The Assistant Commissioner Commercial Taxes, Gaya Circle, Kachari Road, Gaya.

.... Respondent/s

With

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Civil Writ Jurisdiction Case No. 3734 of 2017

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M/s Daya Engineering Works Pvt. Ltd. through its Dy. General Manager, Mr Praveen Kumar Mishra, and Son of Badrinath Mishra, resident of Manpur, Gaya, Bihar, Post Office- Manpur, Police Station, District- Gaya.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner Commercial Taxes, Bihar, Patna, Vikas Bhawan, Baily Road, Patna.
2. The Commissioner Commercial Taxes, Bihar, Patna, Vikas Bhawan, Baily Road, Patna.
3. The Joint Commissioner Commercial Taxes, Appeal, Gaya Circle, Kachari Road, Gaya.
4. The Dy. Commissioner of Commercial Taxes, Gaya Circle, Kachari Road, Gaya.
5. The Assistant Commissioner Commercial Taxes, Gaya Circle, Kachari Road, Gaya.

.... Respondent/s

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Appearance :

(In CWJC No.3706 of 2017)

For the Petitioner/s : Mr. R. K. Sanghi, Advocate with
Mr. Prakash Sahay, Advocate

For the Respondent/s : Mr. Vikash Kumar, SC-11

(In CWJC No.3709 of 2017)

For the Petitioner/s : Mr. Prakash Sahay, Advocate

For the Respondent/s : Mr. Vikash Kumar, SC11

(In CWJC No.3710 of 2017)

For the Petitioner/s : Mr. Prakash Sahay, Advocate

For the Respondent/s : Mr. Vikash Kumar, SC-11

(In CWJC No.3734 of 2017)

For the Petitioner/s : Mr. Prakash Sahay, Advocate



For the Respondent/s : Mr. Vikash Kumar, SC11

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CORAM: HONOURABLE THE CHIEF JUSTICE

And

HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date: 18-03-2017

Challenge in these petitions are made to interlocutory orders passed in pending revisions by the Commissioner, Commercial Taxes, rejecting prayer for stay of recovery in pursuance of the assessment order.

Having heard learned counsel for the parties, we are of the considered view that the matter can be disposed of at this stage itself.

Accordingly, we direct that on filing of a certified copy of this order, the learned Commissioner of Commercial Taxes, Bihar, Patna before whom the revision petitions (Revision Case No.247/2016-17, 248/2016-17, 334/2016-17 and 307/2016-17) are pending shall hear and decide the revision petitions within a period of sixty days from the date of filing of the certified copy of this order, subject to the petitioner cooperating in the matter. Till the revision petitions are not disposed of, no coercive steps for recovery of the tax shall be taken against the petitioner.

The order passed by the Commissioner of Commercial



Taxes, Bihar, Patna on 28.02.2017 in the revision cases mentioned above directing for payment of tax during the pendency of the revision petitions stands quashed.

With the aforesaid observations and directions, the writ petitions stand disposed of.

(Rajendra Menon, CJ)

(Sudhir Singh, J)

Sunil/-

AFR/NAFR	N. A. F. R
CAV DATE	N. A.
Uploading Date	21.03.2017
Transmission Date	

