IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3443 of 2018

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M/s. Amara Raja Batteries Ltd. a Company incorporated under the Companies Act having its Branch Office at H. No. 6B/19, Asha Niketan, Tilak Marg, North S.K. Puri, Patna – 800001 through it's authorized signatory namely Debnath Mukherjee son of Shyama Prasad Mukherjee, residence of Uttar Subhashpally, Dankuni, P.S. – Dankuni, District – Hooghly, (W.B.) – 712311.

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner of Commercial Taxes, Bihar, Patna having it's office at Vikas Bhawan, New Secretariat, Patna.
2. The Commissioner of Commercial Taxes, Bihar Patna New Secretariat Bailey Road, Patna.
3. The Commercial Taxes Tribunal Bihar, Patna Collectorate Patna through it's Secretary.
4. The Deputy Commissioner of Commercial Taxes, Patliputra Circle, Patna.
5. The Assistant Commissioner of Commercial Taxes, Patliputra Circle, Patna.

.... Respondents

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Appearance :
For the Petitioner/s : Mr. Gautam Kumar Kejriwal
For the Respondent/s : Mr. Vikas Kumar SC-11

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CORAM: HONOURABLE THE CHIEF JUSTICE
And
HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)
Date: 22-02-2018

Having considered learned counsel for the parties, we find that against the order passed by the 1st Appellate Authority rejecting the appeal of the petitioner, the petitioner's further appeal is pending before the Tribunal and along with the appeal an application for stay has also been filed, but on account of non-availability of a Presiding Officer to hear the matter, petitioner's appeal is being heard and no orders have been passed on the I.A. In the meanwhile, coercive steps for recovery of the tax due and penalty are being taken.

The only prayer made in this application is that till hearing of the interlocutory stay application by the Tribunal, coercive action for recovery of the tax due may be stayed.

We are of the considered view that this is a fair prayer made and there is no ground for rejection of the same. Accordingly, we allow this petition to the extent that till orders are not passed by the Appellate Tribunal on the application for stay filed by the petitioner, coercive action in pursuance to Annexure-4 dated 12.02.2018 for recovery of the duty due shall be kept in abeyance.

With the aforesaid, the application stands disposed of.

(Rajendra Menon, CJ.)

(Rajeev Ranjan Prasad, J.)

Rajeev/Arvind/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	27.02.2018
Transmission Date	NA