

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4064 of 2018

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M/s Ashok Buildcon Ltd. having its Registered office at Road No. 6, Shastri Nagar, Plot No. 70, Sector- 32 Gurgaon, and Regional Office at A-1, First Floor, Jula Niketan Apartment, Anandpuri, Gali No. 02, West Boring Canal Road, Patna-1, Bihar.

... .. Petitioner/s

Versus

1. The State of Bihar through Commissioner, Commercial Tax Department, New Secretariat, Patna.
2. The Commercial Taxes Tribunal Bihar, Patna, Collectariat Patna through its Secretary.
3. The Joint Commissioner, Appeal (Central Division), Pant Bhawan, Patna.
4. The Deputy Commissioner of Commercial Taxes, Special Circle, Patna.
5. Assistant Commissioner of Commercial Taxes, Special Circle, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Anurag Saurav, Advocate
For the Respondent/s : Mr. Vikash Kumar -SC 11

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 07-03-2018 *Inter alia* contending that coercive steps are being taken for recovery of the tax and penalty due, even though an appeal filed by the petitioner is pending consideration before the Commercial Taxes Tribunal, Bihar, Patna (hereinafter referred to as ‘the Tribunal’) as is evident from Annexure-3/3 available at page 63 of the paper book, this writ petition has been filed with the limited prayer for stay of coercive action till the interlocutory application for stay is not decided by the Tribunal.

It is pointed out that functioning of the Tribunal is not possible due to non-availability of the Presiding Officer.



Sri Vikash Kumar, learned counsel for the respondents, brings to our notice an order/notification passed by the competent authority of the State Government on 05.03.2018 constituting the Tribunal and appointing the Presiding Officer to the Tribunal.

That being so, we direct that till the Tribunal becomes functional and an appropriate order is not passed on the interlocutory application for stay filed by the petitioner by the Tribunal, further coercive steps for recovery of the amount due shall remain in abeyance. The petitioner shall file a certified copy of this order along with a copy of the stay application before the Registrar of the Tribunal within a period of one week from today and the Registrar of the Tribunal is directed to place the matter before the Presiding Officer within one week of taking charge of the post in question.

With the aforesaid, the application stands disposed of.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

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