

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.3113 of 2018

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M/s Asian Paints Ltd. having its place of business in Bihar is Simli Murarpur, Didarganj, Patna City, Patna 800009 through its authorised signatory namely Pradeep Shaw aged about 29 years son of Raj Kumar resident of 5/4 Kumar Para Lane 21, Bally Liluah Howrah 711204.

... .. Petitioner/s

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, Special Circle, Patna.
5. The Assistant Commissioner of Commercial Taxes, Special Circle, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Jayanta Roy Chaudhary, Advocate
Mr. Binay Kumar, Advocate
For the Respondent/s : Mr. Vikash Kumar -SC11

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 19-02-2018



Having heard learned counsel for the parties, it is clear that against the order impugned passed by the Appellate Authority on 26.12.2017, as is contained in Annexure-2, a revision petition has been filed by the petitioner before the Commercial Taxes Tribunal, Bihar, Patna, as is evident from Annexure-3 and an application for stay is also pending therein. However, due to non-availability of the Presiding Officer to hear the matter before the Tribunal, action has not been taken on the Interlocutory Application and in the meanwhile apprehending coercive steps for recovery of the amount in pursuance to the order of the Appellate Authority dated 26.12.2017, this writ petition has been filed with a limited prayer that till disposal of the Interlocutory Application or the Revision Petition, as may be early by the Tribunal, coercive action be stayed.

We have, taking note of similar situation, in various cases, granted interim protection and directed the State Government to take steps for appointing Presiding Officer to the Tribunal.

Keeping in view the aforesaid, we allow this writ petition in part, direct that till disposal of the Interlocutory Application filed by the petitioner in the revision pending before the Tribunal or till a decision on the revision itself, whichever is



early, no coercive steps for recovery shall be initiated against the petitioner.

With the aforesaid, the writ petition stands disposed of.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

P.K.P./-

AFR/NAFR	N.A.F.R.
CAV DATE	N.A.
Uploading Date	20.02.2018
Transmission Date	

