

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.5221 of 2018

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M/s G. T. L. Ltd., having its place of business in Bihar Markandey Complex, Paneerwala Road, Gayetri Mandir, Kankarbagh, Patna- 800020 through its's authorised signatory namely Shamim Raza aged about 45 years, son of Sri M.M. Raza, resident of Abadi Building, Khajpura, Raja Bazar, Patna- 800014.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-Cum- Commissioner of Commercial Taxes, Bihar Patna having its 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 its Secretary.
4. The Deputy Commissioner of Commercial Taxes, Kadam Kuan Circle, Patna.
5. The Assistant Commissioner of Commercial Taxes, Kadam Kuan Circle, Patna.

.... Respondent/s

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Appearance:

For the Petitioner/s : Mr. Jayanta Roy Chaudhary and
Mr. Binay Kumar, Advocates.

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 JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date: 21-03-2018

Challenging the order passed by the Assessing Officer,
this petition has been filed under Section 226 of the Constitution of
India.

However, from the records we find that challenging the
said order the petitioner has already filed an appeal before the
Commercial Tax Tribunal, Bihar, Patna and, due to non-availability of
the Presiding Officer, hearing on the appeal and the interim



application for stay is not possible.

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

Coercive action against the petitioner shall remain stayed till the decision on the interim application for stay in the tribunal is disposed of.

With the aforesaid, the writ petition stands disposed of.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

Dilip, AR

AFR/NAFR	NAFR
CAV DATE	N/A
Uploading Date	22.03.2018
Transmission Date	N/A

