IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.5624 of 2018

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Ambuja Cements Ltd., a company incorporated under the Companies Act, 1956 having its corporate office at Elegant Business Part, MIDC Cross, Road B, Andheri East, Kuria Road, Mumbai, 400059 and Branch Office at M 3/5, Sankalp, Sri Krishnapuri, Near Children Park, Patna- 800001 tbrough its Accounts Officer, Ashok Kumar, son of Shri S.N. Ray, resident of B 46, Housing Colony, Nehru Nagar, P.O.+P.S. Pataliputra, Patna 800013

... ... Petitioner/s

Versus

1. The State Of Bihar through Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Patna
2. Asst. Commissioner of Commercial Taxes, Special Circle, Patna

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. D.V.Pathy, Advocate Mrs. Manju Jha, Advocate Mr. Sadashiv Tiwary, 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 : 29-03-2018

Keeping in view the orders passed by this Bench on 7.3.2018 in C.W.J.C. No.4149 of 2018 (Birla Corporation Ltd. Vs. The State of Bihar & Anr.) and an order again passed by this Bench on 14.3.2018 in C.W.J.C. No.4690 of 2018 (Ultra Tech Cement

Ltd. Vs. The State of Bihar & Anr.), we dispose of the matter in the following manner:

Taking note of the totality of the facts and circumstances and the recent decision dated 08.01.2018 in the two writ petitions filed by the present petitioner itself pertaining to the previous year whereby we have directed them to take recourse of remedy of appeal and have granted protection from coercive recovery till the decision in appeal. We deem it appropriate to pass similar order in this case taking note of the earlier order passed in CWJC Nos. 15305 of 2017 and 15306 of 2017 on 08.01.2018 we grant liberty to the petitioner to move the appellate authority and file an appeal within a period of 30 days from the date of receipt of certified copy of this order and the appellate or the revisional authority shall proceed to decide the same on merit in accordance with law after hearing all concerned.

The petitioner is also granted liberty to file an appeal without depositing any amount and no coercive step shall be taken for recovery against the petitioner till the decision on the appeal or the revision. That apart, till decision of appeal or revision the petitioner should also not insist upon refund of the excess amount of tax said to have been collected.

With the aforesaid, the writ petition stands disposed of.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

K.C.Jha/-

AFR/NAFR	NAFR
CAV DATE	N/A
Uploading Date	05.04.2018
Transmission Date	