IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1609 of 2018

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M/s. Suraj Transport Roadways Pvt. Ltd. a registered company having its registered office at Suraj House, 316, Daya Basti, old Rohtak Road, P.O. Indra Lok, P.S. Sarai Rohilla, Delhi 110035 through its Regional Manager namely Madan Choudhary, son of Late Baidh Nath Chaudhary, resident of Shivaji Colony, Shitla Mata Mandir Road, P.S.- Agamkuan, District0 Patna.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-Cum-Commissioner of Commercial Taxes, Bihar Patna having its office at Vkas Bhawan, New Secretariat, Patna.
2. The Principal Secretary-Cum-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, Patna City, west Circle, Patna City, Patna.
5. The Assistant Commissioner of Commercial Taxes, Patna City, West Circle, Patna City, Patna.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Gautam Kumar Kejriwal, Advocate
Mr. Mohit Agarwal, Advocate

For the State : Mr. Vikash Kumar, SC-11
Mr. D.k. Verma, AC to SC-11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL ORDER
(Per: HONOURABLE THE CHIEF JUSTICE)

2 25-01-2018 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-3 dated 7.12.2017 for recovery of the duty due shall be kept in abeyance.

With the aforesaid, the application stands disposed of.

(Rajendra Menon, CJ)

(Anil Kumar Upadhyay, J)

K.C.jha/-

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