

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3269 of 2018

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Punj Lloyd Delta Renewables Private Limited, a Company registered under the companies Act, 1956 having its registered office at Sector-32, P.O. and P.s. Gurgaon, Haryana through its Authorized Signatory Ajay Paliwal, Son of Late B.R. Paliwal, resident of Q 361, South City-1, Gurgaon, Haryana.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, 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
		Mr. Sadashiv Tiwari, 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 ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 23-07-2018 Today, while hearing connected writ petition vide C.W.J.C. Nos. 3724 of 2018 and 3225 of 2018 we had restored the appeal filed by the petitioner company. Subject to deposit of 20% of the duty, we have directed for keeping further recovery in abeyance.

Keeping in view the aforesaid, as recovery in question initiated vide Annexure-8 is a recovery which is pending consideration in the appeal, we are of the considered opinion that in view of the orders passed in C.W.J.C.No. 3724 of 2018 and 3225 of 2018, the recovery initiated vide Annexure-8 needs to be kept in abeyance till consideration and final disposal of the



appeal. That apart, Annexure-8, demand issued under Section 47 of the Value Added Tax Act is not issued to the proper legal person in the company as Chairman-cum-Managing Director may not be liable for the discharging the liability of the company. This aspect should also be taken into account while deciding the appeal in accordance with law.

With the aforesaid, this writ application is allowed.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

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