IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.3935 of 2012

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M/S Ald Automotive (P) Ltd, A Company Incorporated And Registered Under The Indian Companies Act, 1956 And Having Its Registered Office At Maker Chambers Iv, 13th Floor, Bajaj Marg, Nariman Point, Mumbai - 400021 And One Of The Branch Offices At 110, Ashoka Place, Exhibition Road, Patna Through Its Managing Director Sri Kothur Sujit Reddy, Son Of Kothur Suresh Reddy, Resident Of Satguru Sharan Apartment, 401, Junction Of 29th & 24th Road, Bandra (W), Mumbai - 400070

... ... Petitioner/s

Versus

1. The State Of Bihar
2. The Secretary Cum Commissioner Of Commercial Taxes, Bihar, New Secretariat, Patna
3. The Commercial Taxes Officer, Patliputra Circle, Patna

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 4376 of 2012

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M/S Ald Automotive(P)Ltd, A Company Incorporated And Registered Under The Indian Companies Act, 1956 And Having Its Registered Office At Maker Chambers Iv, 13th Floor, Bajaj Marg, Nariman Point, Mumbai-400021 And One Of The Branch Offices At 110, Ashoka Place, Exhibition Road, Patna Through Its Managing Director Sri Kothur Sujit Reddy Son Of Kothur Suresh Reddy, Resident Of Satguru Sharan Apartment, 401, Junction Of 29th & 24th Road, Bandra (W), Mumbai- 400070

... ... Petitioner/s

Versus

1. The State Of Bihar
2. The Secretary Cum Commissioner Of Commercial Taxes, Bihar, New Secretariat, Patna
3. The Commercial Taxes Officer, Patliputra Circle, Patna

... ... Respondent/s

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Appearance :

(In Civil Writ Jurisdiction Case No. 3935 of 2012)
For the Petitioner/s : Mr. Ramesh Kumar Agrawal, Advocate
For the Respondent/s : Mr. Lalit Kishor, A G
Mr. Vikash Kumar, SC 11

(In Civil Writ Jurisdiction Case No. 4376 of 2012)
For the Petitioner/s : Mr. Ramesh Kumar Agrawal, Advocate
For the Respondent/s : Mr. Lalit Kishor, A G
Mr. Vikash Kumar, SC 11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

9 20-03-2018

Having heard learned counsel for the parties we find that bypassing the statutory remedy available of approaching the State Commercial Taxes Tribunal (hereinafter referred to as ‘the Tribunal’), this writ petition has been filed directly before this Court. Once the statutory remedy is available and the statutory Tribunal has been constituted for the said purpose, filing of the writ petition directly before this Court bypassing the statutory remedy is not permissible. This Court has, in many such cases, looking to the facts that a Presiding Officer of the Tribunal has not been appointed and the Tribunal is not functioning, has relegated the parties to take recourse to the remedy available of approaching the Tribunal and till then, interim protection staying the coercive action has been granted.

Looking to the same, we direct the petitioner to file a statutory appeal before the Tribunal within a period of thirty days along with an application for stay and on depositing 20% of the demand amount along with the memorandum of appeal, till the orders are not passed by the appellate authority on the application for stay, all coercive actions for recovery of the amount shall be kept in abeyance and the Bank account of the petitioner shall be released to the petitioner.

With the aforesaid, both the writ petitions stand disposed of.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

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