**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No.3321 of 2018**

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M/s. Om Logistics Ltd. a registered company having it's registered office at 130, Transport Centre, Ring Road, Punjabi Bagh, New Delhi- 110035 through it's authorized signatory Tap Narayan Pandey, son of Late Anirudh Pandey, resident of New P.P. Colony, H.No. 1D/200, P.S.- Patliputa, District- Patna.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-Cum- Commissioner of Commercial Taxes, Bihar Patna having it's office at Vikas 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 it's Secretary.
4. The Assistant Commissioner of Commercial Taxes, Integrated Check, Post Karmnasha, Kaimur.

... ... Respondent/s

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**Appearance :**

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| For the Petitioner/s | : | Mr. Gautam Kumar Kejriwal, Advocate<br>Mr. Mohit Agarwal, Advocate |
| For the Respondent/s | : | Mr. Vikash Kumar, S.C. 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 : 21-02-2018**

Having heard 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 not 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-1 dated 29.03.2016 for recovery of the duty due shall be kept in abeyance.

With the aforesaid, the application stands disposed of.

**(Rajendra Menon, CJ)**

**(Rajeev Ranjan Prasad, J)**

P.K.P./-

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| **AFR/NAFR** | N.A.F.R. |
| **CAV DATE** | N.A. |
| **Uploading Date** | 26.02.2018 |
| **Transmission Date** | |