IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4690 of 2018

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Ultra Tech Cement Ltd.

.... Petitioner/s

Versus

The State of Bihar & Anr

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy
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 14-03-2018 This writ petition has also been disposed of in identical term as has been done by this Court on 7.3.2018 in C.W.J.C. No.4149 of 2018. In that case, this Court has issued the following direction :-

> We have heard learned counsel for the parties at length and we find that serious dispute between the petitioner and the Counsel for the State is there as to whether the issue stands decided in the case of Shell India Ltd. (supra). Learned counsel for the State tried to demonstrate before us that the law laid down in Shell India Ltd. (supra) will not be applicable in the present case.
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> 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 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.

The same direction shall be applicable in the case of the petitioner also. As such this wit petition is disposed of accordingly.

(Rajendra Menon, CJ)

Sanjeev/-

(Rajeev Ranjan Prasad, J)

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