

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3233 of 2017

Shell India Markets Private Limited, a Company incorporated under the Companies Act, 1956 having its registered office at 2nd Floor, Campus 4A RMZ Millenia Business Part 143, Dr. MGR Road, Perungudi, P.O.+P.S. Kandanchavady, Chennai- 600096 and Branch Office at Plot No. 314/313, Khata No. 90, Thana No. 2, Village- Mouzipur, P.O.+P.S.- Fatwa, District- Patna through its authorized signatory Raman Popli, Son of Shri VirBhan Popli, Resident of E- 602, River Dale, Casa Rio, Lodha Heaven, Dombivali (E), Thane- 421204.

... .. Petitioner/s

Versus

1. The State of Bihar through Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. Assistant Commissioner of Commercial Taxes, Special Circle, Patna.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	M/s D.V.Pathy, Manju Jha & Sadashiv Tiwary, Advocates
For the Respondent/s	:	Mr. Vikash Kumar-SC11

CORAM: HONOURABLE DR. JUSTICE RAVI RANJAN

and

HONOURABLE MR. JUSTICE S. KUMAR

ORAL JUDGMENT

(Per: HONOURABLE DR. JUSTICE RAVI RANJAN)

Date : 24-07-2018

Heard Mr. D.V. Pathy, learned counsel for the petitioner and Mr. Vikash Kumar, SC 11 for the State.

The order of Commissioner, Commercial Taxes, Bihar, Patna passed in Revision Case (S) 251/2016-17 dated 13.2.2017 for the period 2013-14 has been questioned in this writ petition.

It is said that sum equal to 40% of the amount of the dispute has been put as a condition for grant of *ad interim* stay. In fact, the petitioner is ready that the revision should be heard on merit itself on any fixed date without payment of such 40%



amount as that amount is not a statutory one and the same has been imposed only by the Commissioner for granting *ad interim* stay.

Accordingly, since the writ petitioner is ready that his case can be heard finally by the revisional authority on any date, we would dispose of this writ petition directing the revisional authority to decide the matter within two weeks from the date of receipt / production of a copy of this judgment. The petitioner would appear on 1st of August, 2018 along with a copy of this order and the authority will fix a firm date which should be within a period of two weeks. After hearing the matter it shall be decided finally. The petitioner would not be required to pay 40 % amount for stay or hearing of the matter.

However, we are not making any comment on the merit of the case of the writ petitioner or the State.

In this result, this writ petition stands disposed of.

(Dr. Ravi Ranjan, J)

(S. Kumar, J)

Spd/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	24.07.2018
Transmission Date	NA

