

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3919 of 2018

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1. M/s Riga Sugar Co. Ltd., Distillery Division, having registered office at 14 Netaji Subhash Road, Kolkata- 700001 and having Distillery Plant at Riga, District- Sitamarhi, Bihar through its Chief General Manager, Dr. Sukhbir Mallik, son of Bijpal Singh, resident of Riga Sugar Mill Colony, District- Sitamarhi, Bihar.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Finance Department, Government of Bihar, Patna.
2. The Principal Secretary, Finance Department, Government of Bihar, Patna.
3. The Commercial Tax Tribunal, through its Commissioner & Secretary, Vikas Bhawan, Bailey Road, Patna- 800001.
4. The Deputy Commissioner of Commercial Taxes, Sitamarhi Circle, Sitamarhi.
5. The Joint Commissioner of Commercial Taxes (Appeal) Tirhut & Saran Division, Muzaffarpur.
6. The Assistant Commissioner of Commercial Taxes, Sitamarhi Circle, Sitamarhi.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Ashish Giri

For the Respondent/s : Mr. Lalit Kishore-Ag

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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 Challenging the order passed by the Joint Commissioner Commercial Tax and the recommendation of the Auditors with regard to the recovery made, this writ application has been filed under Article 226 and 227 of the Constitution of India.

The petitioner has already invoked the jurisdiction of the Bihar State Commercial Tax Tribunal and the Appeal filed by the



petitioner is pending before the Tribunal. Hearing of the matter is not possible due to non-constitution of the Tribunal. It is the case of the petitioner that the Appeal filed by the petitioner is not being heard instead of respondent are proposing to make recovery of the tax dues with granting opportunity of the hearing in the appeal pending before the Tribunal.

Having heard the aforesaid, we direct till the decision is made by the Tribunal on the application filed by the petitioner, no coercive action for recovery of the amount shall be made. The Chairman of the Tribunal after assuming charge of the Tribunal become functionary shall pass an appropriate order with regard to the interim relief of stay granted or decide the appeal itself on merit and till on decision at least an interim application, no coercive steps be taken against the petitioner and all possible recovery shall be kept in abeyance.

With the aforesaid direction, this writ petition is disposed of.

(Rajendra Menon, CJ)

Sanjeev/-

(Rajeev Ranjan Prasad, J)

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