

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4670 of 2018

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M/s Chaudhary Auto Services Kankarbagh through its Sole Proprietor Ranchhor Prasad Choudhary aged about 66 years, Son of Late B.N.P. Choudhary, Resident of Shyam Kunj, Govind Mitra Road, P.S.- Pirbahore, District- Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Commercial Taxes, Government of Bihar, Patna.
2. The Principal Secretary, Commercial Taxes, Government of Bihar, Patna.
3. The Commissioner, Commercial Taxes, Government of Bihar, Vikas Bhawan, Bailey Road, Patna.
4. The Deputy Commissioner of Commercial Taxes, Patna South Circle, Patna.
5. The Joint Commissioner of Commercial Taxes, Patna South Circle, Patna.
6. The Assessing Officer-cum-the Commercial Taxes Officer, Patna South Circle, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Shailendra Kr. Sinha, Advocate Mr. Mayank Rukhaiyar
For the Respondent/s	:	Mr. Lalit Kishore -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)

2 22-03-2018 Having heard learned counsel for the parties, we dispose of this writ petition in the following manner:-

On the petitioner filing a certified copy of this order along with relevant documents before the Commissioner, Commercial Taxes, Bihar, Patna, before whom the revision case No.CC (S) 353/2017-18 is pending, on 9th of April, 2018 and also filing an application for stay of further coercive action, the revisional authority, namely the Commissioner, shall hear the petitioner,



the departmental representative, if any, and shall either decide the revision in accordance with law by a speaking order or if the same is not possible, pass an order on the application for stay with regard to further recovery. Till the aforesaid action is not taken by the revisional authority, the bank account of the petitioner shall be released forthwith and further coercive action shall be kept in abeyance till the orders are not passed by the Commissioner in the revision case or the stay application as indicated hereinabove.

With the aforesaid, the matter stands disposed of.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

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