

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1608 of 2018

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G P Furniture a proprietary concern having its office at Nala Road, Patna through its Proprietor Gopal Prasad Singh, son of Late Raghubansh Prasad Singh, resident of Nala Road, P.O. + P.S.- Kadamkuan, District- Patna.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Bailey Road, Patna.
2. Assistant Commissioner of Commercial Taxes, Kadam Kuan, Patna.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Advocate

For the Respondent/s : Mr. Vikash Kumar- SC11

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE ANIL KUMAR

UPADHYAY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 25-01-2018 Having considered 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 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-3 dated 13.1.2018 for recovery of the duty due shall be kept in abeyance.

With the aforesaid, the application stands disposed of.

(Rajendra Menon, CJ)

(Anil Kumar Upadhyay, J)

K.C.jha/-

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