

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4329 of 2017

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M/s Sanjeev Construction, village Minapur, P.O. and P.S. Minapur and District Muzaffarpur through its Proprietor Bharat Ray, Son of Late Rijhan Ray, resident of village - Minapur, P.O. and P.S. Minapur and District - Muzaffarpur

... .. Petitioner/s

Versus

1. The State of Bihar
2. The Principal Secretary Cum Commissioner of Commercial Taxes, Bihar, New Secretariat, Patna
3. The Assistant Commissioner of Commercial Taxes, Western Circle, Muzaffarpur

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Ramesh Kumar Agrawal, Advocate
For the Respondent/s : Mr. Lalit Kishore -PAAG 1

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

6 20-07-2018 Having heard learned counsel for the parties, we are of the view that as the issue of imposition of penalty and tax is sub judice before the Commissioner, Commercial Taxes in a revision petition filed by the petitioner vide CCS No.352 /2016-17, at this stage interference into the matter on merit is not called for. Interest of Justice would be met in case the impugned order passed by the Commissioner, Commercial Taxes for deposit of Rs. 50 Lakhs by the petitioner and all coercive actions ordered are directed to be kept in abeyance till decision of the revision petition.



Accordingly, we allow this petition, direct the revisional authority to decide the revision petition on merit in accordance with law and till decision of the revision petition any coercive action for seizing the bank account or insisting upon on deposit of Rs. 50 Lakhs shall not be insisted by the revisional authority. The petitioner shall appear before the respondent authority with a certified copy of this order on 6th of August, 2018 and thereafter the revisional authority shall proceed in the matter in accordance with law.

With the aforesaid, this application is disposed of.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

K.C.Jha/Uma/-

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