**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No. 13824 of 2019**

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Tata International Limited, a Company incorporated under the Companies Act having its office at P.H. Chowk, Maripur, P.O. Muzaffarpur, P.S. Kazi Mohammadpur, District Muzaffarpur through its Manager, Anil Kumar Singh, son of Shri Sita Ram Singh resident of Mokama House, PO + PS Bela, Sherpur Narayanpur Anant,District Muzaffarpur, Bihar

... ... Petitioner

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its Office at Vikas Bhawan, Patna.
2. Commercial Taxes Tribunal, Bihar, Patna having its office at Kautilya Bhawan, Anta Ghat, Gandhi Maidan, Patna.
3. Dy. Commissioner of Commercial Taxes, Muzaffarpur West Circle, Muzaffarpur
4. Assistant Commissioner of Commercial Taxes, West Circle, Muzaffarpur.

... ... Respondents

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**Appearance :**

For the Petitioner/s : Mr. D.V.Pathy, Advocate
For the Respondent/s : Mr. Vikash Kumar (SC-11)

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**CORAM: HONOURABLE MR. JUSTICE RAKESH KUMAR**
**and**
**HONOURABLE MR. JUSTICE ANJANI KUMAR SHARAN**

ORAL ORDER

**(Per: HONOURABLE MR. JUSTICE RAKESH KUMAR)**

2 27-09-2019 Heard Sri D. V. Pathy, learned counsel for the petitioner and Sri Vikash Kumar, learned Standing Counsel – 11.

The petitioner, invoking writ jurisdiction of this Court under Article 226 of the Constitution of India, has prayed to direct the respondents to grant following reliefs:

> "(i) The respondent no. 1 be directed to constitute a full bench of the Commercial Taxes Tribunal, Bihar, Patna.
>
> (ii) The Commercial Taxes Tribunal, Bihar, Patna be directed to hear and dispose of the petition for restoration of appeal and also the appeal on its merits.

(iii) The notice dated 29.06.2019 (as contained in Annexure – 8) by the respondent no.3 directing payment of a sum of Rs. 21,74,532/- on account of disputed demand of tax raised in pursuance of an order of assessment be stayed."

However, at the time of hearing, learned counsel for the petitioner submitted that the restoration petition has already been allowed by the Commercial Taxes Tribunal and as such, the main relief, which was sought for in the present writ petition, has already been granted. He further tried to persuade the Court to pass order in respect of relief, as sought for, in paragraph 1 (iii).

Sri Vikash Kumar, learned Standing Counsel – 11 submits that the coram is over by constitution of two Members only, which has allowed the restoration petition.

Considering the fact that the relief, which was mainly sought for in the present writ petition, has already been allowed, there is no reason to pass further order.

The writ petition stands disposed of.

**(Rakesh Kumar, J.)**

**( Anjani Kumar Sharan, J.)**

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