

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6549 of 2018

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1. The Union Of India through the General Manager, Eastern Railway, Kolkata.
 2. The Deputy Chief Material Manager, Eastern Railway, Jamalpur having its Chief and Controlling Office at and from 3, Koylaghat Street, Kolkata-700001, West Bengal.

... .. Petitioner/s

Versus

1. The State Of Bihar through the Principal Secretary, Department of Commercial Taxes, Government of Bihar, Patna.
2. The Joint Commissioner, Department of Commercial Taxes Appeal, Government of Bihar, Bhagalpur Division, Bhagalpur.
3. The Deputy Commissioner, Department of Commercial Taxes, Government of Bihar, Munger Circle, Munger
4. Reserve Bank of India through the General Manager, Kolkata.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. D.K.Singh, Sr. Adv. Mr.Mritunjay Kumar
For the Respondent/s	:	Mr.Vikash Kumar -Sc11

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 31-01-2020

The petitioners have prayed for the following reliefs:

“(i) For quashing notice of demand dated 23.03.2017 under Sections 25 and 29 of the Bihar VAT Act, 2005 in Form N-VIII for the period 2010-2011 issued by the respondent No. 3 whereby petitioners have been directed to deposit Rs. 13,64,021/- towards amount of Tax and Rs. 13,64,021/- towards penalty total amounting to Rs. 27,28,042/- into the Government Treasury.

(ii) For quashing of the notice of demand to the



extent of period 2010-2011 under Section 47 of the Bihar VAT Act in Form N-XI for the amount of Rs. 27,28,042/- Rs. 20,28,222/-, Rs. 3,63,30,250/-, Rs. 8, 36,78,498 & Rs. 3,21,68,672/- for period 2010-11(ET), 2011-2012(ET), 2015-2016(ET), 2016-2017(ET) and 2017-2018(ET), total amounting to Rs. 15,65,84,060/- communicated vide memo No. 103 dated 07.03.2018 issued by respondent No. 3 directing the respondent No. 4 to pay in the Government Treasury a sum of Rs. 15,65,84,060/- from the account of the petitioners claimed to be due to the Government as being wholly arbitrary and illegal.”

Mr. D.K.Sinha, learned senior counsel for the petitioners, invites our attention to the order dated 23.04.2018 passed by a co-ordinate Bench of this Court in CWJC No. 8586 of 2017, titled as *The Union of India & Ors. vs. The State of Bihar & Ors.*

Mr. Vikash Kumar states that the said order covers only those cases where appeals have been filed by the petitioners.

Mr. Sinha states that petitioners have already preferred appeal before the respondent No. 2 being Appeal Case No. MGST-26/2016-17.

Well, the present case is squarely covered with the order dated 23.04.2018 passed by a co-ordinate Bench of this



Court in CWJC No. 8586 of 2017, titled as *The Union of India & Ors. vs. The State of Bihar & Ors.*, which fact is not so disputed. As such, we dispose of the present petition giving directions, contained in the said order, *mutatis mutandis* insofar as applicable also to the instant case.

We only hope and expect the appropriate authority to consider and decide the appeal on its own merit and with reasonable dispatch within a period of three months thereafter.

We also direct that till the decision of the appeal, no coercive steps for recovery of the amount shall be taken.

(Sanjay Karol, CJ)

(Mohit Kumar Shah, J)

sujit/-

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