IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5602 of 2020

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M/s Saha and Sons Agency a proprietorship firm having its place of business at Badi Bazar, Munger through its proprietor namely Pankaj Kumar, male, aged about 49 years, son of Late Narendra Prasad, resident of Bari Bazar, P.S. Kotwali, Munger.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Joint Commissioner of State Taxes, Munger Circle, Patna.
4. The Assistant Commissioner of State Taxes, Munger Circle, Patna.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr.Gautam Kumar Kejriwal
For the Respondent/s : Mr.Vikash Kumar (Sc11)

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE S. KUMAR)
(The proceedings of the Court are being conducted through Video Conferencing and the Advocates joined the proceedings through Video Conferencing from their residence.)

Date : 24-11-2020

Heard the parties.

Petitioner has prayed for following reliefs:-

1. For issuance of a writ in the nature of a direction upon the respondent number 2 to conduct expeditious hearing and dispose of the Revision Case Number CC(S) 364 of 2017-18 filed by the petitioner which is pending since 18.01.2018 as on account of the order under challenge in the said revision case the bank accounts of the petitioner firm are lying attached with

the respondent department.

2 For restraining the respondent assessing authority being the respondent number 4 from resorting to any coercive method for recovery of the amount of demand notice arising out of the order of assessment under challenge in the said case pending before the respondent number 2.

3.For grant of any other relief or reliefs to which the petitioner is found entitled in the facts and circumstances of this case."

The revision petition was filed by the petitioner before the Joint Commissioner, Commercial Tax (Appeal), Bhagalpur Division, Bhagalpur against the order dated 30.10.2017 passed by Assistant Commissioner, Commercial Tax, Munger Circle, Munger who dismissed the appeal filed by petitioner as petitioner failed to deposit 20% of the assessed tax against which petitioner moved before the revisional authority giving rise to revision Case No. CC(S) 364 of 2017-18 in which revisional authority by order dated 22.2.2018 directed petitioner to deposit rupees five lacs against the demand notice and on deposit of said amount, the demand notice shall remain under abeyance during pendency of revision petition. Petitioner did not deposit said amount even after repeated reminders and consequently assessing authority attached three bank accounts of petitioner.

The writ petition is disposed of with direction to revisional authority to decide the revision petition filed by petitioner within 60 days from the date of deposit of rupees five lacs.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sanjay/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	
Transmission Date	NA