IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6503 of 2020

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M/s PPSL CAPACITE JV, having its registered Office at Corporate Office at Third Floor, Star Tow,n Gurugaram and Regional Office at Behind IGIMS Campus, Rajabazar, P.S. Shastrinagar, Patna-8000014 through its Authorized Representative Mr. Binay Mishra.

... ... Petitioner/s

Versus

1. The State of Bihar through Commissioner, Vommercial Tax Department, New Secretariat, Patna.
2. Joint Commissioner of Commercial Taxes, Special Circle, Patna.
3. Assistant Commissioner, Commercial Taxes, Special Circle, Patna.
4. Corporation Bank, near Pant Bhawan, Hartali more Branch, Boring Road, Patna 80001

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Anurag Saurav, Advocate Mr. Priyajeet Pandey, Advocate
For the Respondent/s	:	Mr. Vivek Prasad, GP 7

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 18-12-2020 Petitioner has prayed for following relief(s):-

"i) For setting aside the notice of demand cum attachment notice bearing demand notice no. 256 dated 28.02.2020 issued under section 47 of Bihar Value Added Tax Act-2005 whereby and where under the respondent no. 2 directed the Branch Manager, Corporation Bank to not discharged any liability/payment to the petitioner against any instrument issued by the petitioner for withdrawal of the payment and the said notice issued by Respondent no. 2 without considering the fact that against the said order the petitioner preferred an appeal under section 74 of Bihar VAT Act 2005 and in the said appeal respondent no. 1 has kept reserve the order after conclusion of hearing for last one month and therefore the petitioner neither proceed to make payment nor able to prefer any further appeal against the said order.

ii) For issuance of appropriate writ or writ in the nature of mandamus directing the respondent authorities specially Respondent no. 1 to dispose the pending appeals under section 74 of Bihar VAT Act 2005 filed by the petitioner against the order dated 23.02.2019 and demand notice dated 24.02.2019 for the Financial Year 2016-17 bearing Appeal No. 111 of 2019-20 and the said appeal has been filed on 18.06.2019 and the hearing has been concluded and petitioner has submitted the additional evidences but the order has not been passed till date and appeal has been kept reserved for passing of the order and at one end respondent authorities were not passing any order and had kept the matter pending for disposal and at other end respondent authorities were issuing notices for attachment of Bank Account to the petitioner against the payment of tax amount and at present the petitioner is remediless.

iii).For granting status quo the petitioner against the attachment cum demand notice bearing demand notice no. 256 dated 28.02.2020 whereby a direction for recovery of the tax amount has been issued under section 47 of the Bihar VAT Act and the petitioner should be granted status quo till the disposal of the appeal preferred by the petitioner under section 74 of Bihar VAT Act.

iv).For issuance of any other appropriate writ (S), order(s) and direction(s) as your Lordship may deem fit and proper in the facts and circumstances of the case."

Shri Anurag Saurav, learned counsel for the petitioner, states that present petition has become infructuous inasmuch as the dispute inter se the parties stands amicably resolved in terms of the mechanism provided under the provisions of the Bihar Settlement of Taxation Disputes Act, 2019.

Statement accepted and taken on record.

The petition stands disposed of as withdrawn having become infructuous.

Interlocutory application, if any, shall also stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

DKS/-

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