IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2880 of 2017

M/s Continental India Private Limited Son of late Sri S.N. Pattnayak, Senior Manager-Indirect Tazation, Continental India Private Limited

... ... Petitioner/s

Versus

1. The State Of Bihar through Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna
2. The Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
3. The Commissioner Cum-Secretary, Commercial Taxes Department, Government of Bihar, Patna
4. The Deputy Commissioner, Commercial Taxes, Gandhi Maidan, South Circle, Patna.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 2881 of 2017

M/s Continental India Private Limted Son of late Sri S.N. Pattnayak, Senior Manager-Indirect Tazation, Continental India Private Limited

... ... Petitioner/s

Versus

1. The State of Bihar through Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna
2. The principal Secretary, Commercial Taxes Department, Government of Bihar, Patna
3. The Commissioner Cum-Secretary, Commercial Taxes Department, Government of Bihar, Patna
4. The Deputy Commissioner, Commercial Taxes, Gandhi Maidan, South Circle, Patna.

... ... Respondent/s

Appearance :
(In Civil Writ Jurisdiction Case No. 2880 of 2017)
For the Petitioner/s : Mr. Alok Kumar. Adv.
For the Respondent/s : Mr.Vikash Kumar- Sc11
(In Civil Writ Jurisdiction Case No. 2881 of 2017)
For the Petitioner/s : Mr. Alok Kumar, Adv.
For the Respondent/s : Mr.Lalit Kishorepaag1

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

5 06-02-2020 Heard learned counsel for the petitioners and learned counsel for the respondents.

Petitioners have prayed for the following reliefs:-

> "i) To issue an appropriate writ, order or direction keeping in abeyance the notice of demand dated 10.2.2017 issued u/s 47 of the Bihar Value Added Act, 2005 and Rules framed thereunder (Annexure-3 to this Writ Application) or to issue direction to the authorities concern not to take any coercive action against the petitioner company for realization of the amount as mentioned in the demand notice dated 10.2.2017 till the disposal of the Revision Petition pending for consideration before the Respondent No. 3.
>
> ii) To issue an appropriate writ, or direction to the Respondent No. 3 to dispose of the Revision Petition of the petitioner company pending for consideration within stipulated time frame.
>
> iii) To grant any other relief or reliefs to which the petitioner is entitled in the facts and circumstances of the case."

As jointly prayed for, the present writ petitions are disposed of in the following terms:-

(a) Undisputedly, the revision petition under the provisions of the Bihar Value Added Tax Act, 2005 is pending adjudication before the appropriate authority. Let the said proceedings be expedited if the parties fully cooperate.

(b) The authority shall decide and adjudicate the same on merits within a period of three months from today.

(c) Parties undertake to appear before the appropriate authority and place on record a copy of the present order.

(4) If the petitioner has deposited 50% of the amount, as directed vide order dated 21.02.2017, before the Revisional authority, no coercive steps shall be taken against the petitioners till final disposal of the revision petition. However, it is clarified that if the petitioners do not cooperate, interim order shall be deemed to have been vacated automatically.

(Sanjay Karol, CJ)

(Mohit Kumar Shah, J)

Tiwary/-Ajay/-

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