

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.16119 of 2019

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M/s Isha Distribution House Pvt Ltd. having its place of business at D.S-24B, Digamber Palace, Kankarbagh, Patna through its Authorized Signatory, namely Arun Kumar, Male, aged about 57 years, son of Shri Krishna Narayan Pandit, resident of Bakarganj, Gola Road, Near Kali Mandir, P.s.- Gandhi Maidan, Town and Distt.- Patna

... .. Petitioner/s

Versus

1. The State of Bihar through Principal Secretary-cum-Commissioner of Commercial Taxes, Bihar, Patna
2. The Principal Secretary-cum-Commissioner of Commercial Taxes Bihar, Patna
3. The Deputy Commissioner of Commercial Taxes Patna South Circle, Patna
4. The Joint Commissioner of Commercial Taxes Patna South Circle, Patna
5. The Assistant Commissioner of Commercial Taxes Patna South Circle, Patna
6. The Branch Manager State Bank of India, Kankarbagh Branch, Kankarbagh, Patna

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Alok Kumar Agrawal, Advocate.
For the Respondent/s	:	Mr.Vikash Kumar, SC 11
		Mr. Anjani Kumar Mishra, Advocate.

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PRABHAT KUMAR SINGH
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

3 10-12-2020 Petitioner has prayed for the following relief(s):

“For quashing of the impugned Order dated 27.03.2019 passed by the Learned Commercial Taxes Tribunal, Bihar, Patna in Appeal Case No. PT-67/2019 whereby the Learned Commercial Taxes Tribunal, Bihar, Patna has imposed unreasonable and onerous requirement to deposit 50% of the entire demand under challenge in the



said Appeal for grant of stay of recovery of the Demand Notice which was communicated to the Petitioner, vide Memo bearing No. 234 dated 28.03.2019;

(ii) For quashing of the Memo bearing No. 403 dated 07.03.2019 whereby the Respondent Deputy Commissioner of Commercial Taxes, South Circle, Patna has directed the Respondent Bank for attachment of bank account bearing A/c. No. 34023860093 of the Petitioner in the said bank for realization of the demand notice without serving the said impugned memo upon the Petitioner;

(iii) For issuance of a direction directing the Respondent Bank to release the bank account bearing No. 34023860093 attached pursuant to the direction of the Respondent Deputy Commissioner of Commercial Taxes, South Circle, Patna, vide impugned Memo bearing No. 403 dated 07.03.2019;

(iv) For stay of the Demand Notice bearing No. 273 dated 02.05.2013 whereby the Respondent Deputy Commissioner of Commercial Taxes, South Circle, Patna has raised the impugned for an amount of Rs.7,15,923/- till finalization of the Appeal bearing No. PT-67/2019 pending before the Learned Commercial Taxes Tribunal, Bihar, Patna;

(v) For issuance of a direction directing the Learned Commercial Taxes Tribunal, Bihar, Patna for early disposal of the Appeal bearing No. PT-67/2019 pending before the said Leaned Tribunal; for any other relief(s) for which the Petitioner is



entitled to in the facts and circumstances of the present case.”

Learned counsel for the petitioner seeks permission to withdraw the present petitioner as it has become infructuous.

Permission granted.

The petition stands dismissed as having become infructuous.

Interlocutory application, if any, shall also stand dismissed.

(Sanjay Karol, CJ)

(Prabhat Kumar Singh, J)

sujit/-

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