

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7371 of 2021

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Shalini Singh, W/o Dhananjay Kumar Singh, R/o Village- Bhakura, P.O.-
Bhakura, Lauhar Pharna, District- Bhojpur, Pin- 802315.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner-cum-Principal Secretary, Commercial Tax Department, Government of Bihar, Patna.
2. The Commissioner-cum-Principal Secretary, Commercial Tax Department, Government of Bihar, Patna.
3. The Additional Commissioner of State Tax (Appeal), Patna West Division, Patna.
4. The Assistant Commissioner of State Tax, Shahabad Circle, Ara.
5. The Deputy Commissioner of State Tax, Shahabad, Patna West, Bihar.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Kaushal Kishore Mishra, Advocate Mr. Isshan Singh, Advocate Mr. Subham Bajaj, Advocate Mr. Anurag Saurav, Advocate Mr. Abhinav Alok, Advocate Mr.Priyajit Pandey, Advocate
For the Respondent/s	:	Mr.Vikash Kumar, SC 11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 22-07-2021

Petitioner has prayed for the following relief(s):-

“i) To issue an appropriate order/direction in the nature of *Mandamus* directing the Respondent Authorities to release the bank account of the Petitioner bearing Account No. 1125102000002677, IDBI Bank, Aashiana Nagar Branch forthwith which has been authoritatively attached by the Respondents without passing a written legal order whatsoever and



is in contravention of Section 107 of the BGST Act;

ii) To issue an appropriate order/direction in the nature of *Certiorari* quashing the Notice bearing Reference No. 69 dated 11.01.2021 sent to the bank of the Petitioner as the same has been issued without following the due procedure of law, without giving an opportunity of hearing and without giving any notice, behind the back of the Petitioner;

iii) To issue an appropriate order/direction in the nature of *Certiorari* quashing the Appeal rejection orders dated 23.01.2021, Annexure-6 and directing the Respondent Authorities to grant an opportunity of hearing to the Petitioner to present her case before the Appropriate Authority.

iv) To issue an appropriate order/direction in the nature of *Mandamus* directing the Respondent Authorities to stay the recovery proceedings against the Petitioner as the same has been initiated without considering the fact that the difference amount of tax is still a matter of dispute.

v) To issue an appropriate order/direction in the nature of *Mandamus* directing the respondent Authorities not to take any coercive action against the Petitioner until the disposal of this writ petition.

vi) To any other relief or reliefs for which the Petitioners may be found entitled to in the facts and circumstances of this case;

vi) Or may pass any other suitable order/orders which your Lordships may deem fit and proper in facts and circumstances of this case.”

After the matter was heard for some time,



learned counsel for the petitioner, under instructions, seeks permission to withdraw the present petition reserving liberty to file a fresh petition, on the same and subsequent cause of action, if so required and desired.

Permission granted with liberty as prayed for.

As and when any such petition is filed, the same shall be listed on priority basis.

Instant petition stands dismissed as withdrawn in the aforesaid terms.

Interlocutory Application(s), if any, stands disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/Ashwini

AFR/NAFR	
CAV DATE	
Uploading Date	29.07.2021
Transmission Date	

