

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6607 of 2018

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M/s Pawan Carrying Corporation through its proprietor, Vinod Kumar Bajpai,
S/o B.P. Bajpai resident of 133/284, T.P. Nagar, Kanpur, P.S. - Babu Purwa,
District - Kanpur, Uttar Pradesh.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar,
New Secretariat, Patna
2. The Commissioner of Commercial Taxes, Bihar, New Secretariat, Patna.
3. The Joint Commissioner of Commercial Taxes Administration, Patna West
Division, Patna.
4. The Deputy Commissioner of Commercial Taxes, Patna South Circle, Patna.
5. The Joint Commissioner of Commercial Taxes, I.B. Patna West Division,
Patna.
6. The Assistant Commissioner of Commercial Taxes, I.B. Patna West
Division, Patna.
7. The Commercial Tax Officer of Commercial Taxes, I.B. Patna West
Division, Patna.
8. Branch Manager, HDFC Bank, Bimla Sadan, Exhibition Road, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Alok Kumar @ Alok Kr. Shahi, Advocate
For the Respondent/s	:	Mr.Vikash Kumar-SC 11
For H.D.F.C. Bank		Mr. Amaresh Kumar Sinha, Advocate

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

(Per: HONOURABLE THE CHIEF JUSTICE)

6 10-03-2021 It is not in dispute that assailing the impugned order
dated 30.09.2015 (Annexure-2), subject-matter of the present



petition, petitioner has also preferred an appeal, more so pertaining to the amount of refund of an amount of Rs.9,99,000/- by Respondent No. 8 (Annexure-4).

During the pendency of the present petition, pursuant to the orders passed by this Court, petitioner's bank account stands de-freezed and is now under operation. To this extent, we confirm the interim order dated 17.05.2018, directing account be permitted to be made operational, more so in view of the pendency of the appeal preferred by the petitioner.

Insofar as the auction/sale/destruction of seized goods is concerned, we find force in the submission made by the learned counsel for the petitioner that the goods needs to be disposed of expeditiously. In that regard, we issue directions to the respondent State to immediately take appropriate steps for disposal of the goods, which are perishable in nature, as per law, and shall not be later than four weeks from today.

The issue of payment of storage charges is left open, to be considered and decided by the appropriate authority in the appeal preferred by the petitioner.

Equally, the issue of payment of remaining amount, if any, pertaining to penalty is left open for the State to take appropriate action in that regard.



With the aforesaid observations and directions,
petition is disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/-

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