IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15137 of 2021

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Siemens Ltd. a Company incorporated under the Companies Act 1956 having its registered office at Birla Aurora, Level 21, Plot No.1080, Dr Annie Besant Road, Worli Mumbai and Branch Office at 317, Ashiana Towers, Exhibition Road Patna through its Authorized Signatory, Sugriv Pandit (Male aged about 30 years) son of Shri. Rajendra Pandit, resident of C/O P.K. Mishra, 3/11 Matrichhaya, Yaduvansh Path, Boring Road Chowk, Patna.

... ... Petitioner/s

Versus

1. State of Bihar through the Commissioner of State Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Addl. Commissioner of State Tax (Appeals), Central Division, Patna.
3. Dy. Commissioner of State Taxes, Special Circle, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.D.V.Path, Advocate

For the Respondent/s : Mr.Vivek Prasad (Gp7)

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

ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE S. KUMAR)

(The proceedings of the Court are being conducted through Video Conferencing and the Advocates joined the proceedings through Video Conferencing from their residence.)

Date : 02-09-2021

Heard learned counsel for the parties.

Petitioner has filed this writ petition for following reliefs:-

> (I) the order dated 06.07.2021 (as contained in Annexure-3) passed by the respondent no.2 in Appeal Case No. ST/SL-15/2021-22 for the period 2015 – 16 directing payment of a sum equal to 35% of the total disputed demand of Rs.8,46,83,230.43 by

20.07.2021 without appropriate consideration of the submissions made during hearing of the stay application be quashed.

(ii) the respondent no.2 be directed to hear and dispose of the appeal within a reasonable time without insisting for any deposit particularly in view of admitted tax being higher than 20% of the amount of tax in dispute.

(iii) The notice of demand dated 26.03.2021 (as contained in Annexure-1 series) issued by the respondent no.3 in pursuance of an order of assessment be stayed until disposal of the appeal.

(iv) for granting any other relief(s) to which the petitioner is otherwise found entitled to."

Petitioner has already deposited 20% of the assessed tax which is a condition precedent for maintaining the appeal and has further been directed by the appellate authority (Annexure 3) to pay 35% of disputed amount of Rs.8,46,83,230/- for grant of stay during pendency of appeal.

After hearing both the parties and considering their submissions and materials available on record, this Court directs petitioner to deposit 10% of the disputed amount and upon said deposit, the realization of demand notice (Annexure-1 series) shall remain stayed during pendency of appeal.

The appellate authority is further directed to dispose of appeal filed by the petitioner within 3 months from the date of receipt/production of a copy of order passed by this Court.

With aforesaid observation and direction, this writ petition stands disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

veena/-Rajiv

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	
Transmission Date	NA