

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2101 of 2021

M/s Hindustan Coca Cola Beverages Pvt. Ltd., a company incorporated under the provisions of the Companies Act, 1956 having its Branch Office and Bottling Plant at F-1, Industrial Area, Patliputra, Patna- 13 through its Team-leader (Finance), namely, Sunil Kumar Singh, (Male), aged about 42 years, Son of Shri Ram Kirti Singh, Resident at Road No.4, Beside Mobile Tower, Kesari Nagar, P.S. Rajeev Nagar, Town and District- 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, Patliputra Circle, Patna.
4. The Joint Commissioner of Commercial Taxes, Patliputra Circle, Patna.
5. The Assistant Commissioner of Commercial Taxes, Patliputra Circle, Patna.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. S.D. Sanjay, Sr. Advocate Mrs. Priya Gupta, Advocate
For the Respondent/s	:	Mr. Vikash Kumar, SC 11

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

(Per: HONOURABLE THE CHIEF JUSTICE)

2 03-03-2021 Facts placed on record disclose that 50%, and not 60%, of the amount as directed by the authority below stands deposited by the petitioner. This is towards the condition of pre-deposit of amount for hearing of the appeal before the authority.

Learned Sr. Counsel Shri S.D. Sanjay invites our attention to the order dated 11.03.2019, passed in C.W.J.C. No. 4811 of 2019, titled as Micromax Informatics Ltd. Vs. The



State of Bihar & Ors. (Annexure-6).

In the attending facts and circumstances, we are inclined to accept the petition and issue direction, similar to the ones issued in Micromax (supra) with the condition that, if the petitioner has deposited 50% of the tax amount, including the interest amount levied as per the demand made, the appeal pending before the authority shall be heard and disposed of expeditiously and preferably on or before 31st of March, 2021. Shri Sanjay reiterates that 50% of the amount already stands deposited and that the petitioner shall fully cooperate and not take any unnecessary adjournment.

In these circumstances, we direct the petitioner to appear before the authority day after tomorrow i.e. on 05.03.2021 and appraise the authority of the passing of the present order, enabling early decision in the matter.

In view of the same, petition is disposed of.

Interlocutory application, if any, shall also stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

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