IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.963 of 2022

Polycab India Ltd. (formerly known as Polycab Wires Private Limited) having its place of business at Plot No. 1780, Sampatchowk, Near Usha Martin School, Patna Gaya Road, Patna Bihar- 800007 through its authorised representative namely Santosh Kumar male aged about 39 years son of Suresh Prasad resident of 130, Sideshwar Nagar, Mainpura, Near Devi Mandir, Patna G.P.O., Patna, Bihar- 800001.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner, Department of Commercial Taxes, Government of Bihar, Patna.
2. The Additional Commissioner of State Taxes (Appeals), Patna West Division, Patna.
3. The Assistant Commissioner of State Taxes, West Circle, Patna. (2015- 2016 Central Sales Tax Act, 1956)

... ... Respondent/s

Appearance :
For the Petitioner/s : Mr. Gautam Kumar Kejriwal, Advocate
For the Respondent/s : Mr. Vikash Kumar, SC-11

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

(The proceedings of the Court are being conducted by Hon'ble the Chief Justice/ Hon'ble Judges through Video Conferencing from their residential offices/residences. Also, the Advocates and the Staffs joined the proceedings through Video Conferencing from their residences/offices.)

Date : 25-01-2022

Heard learned counsel for the parties.

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

1. That the present writ application has been filed for quashing of part of the order dated 06.12.2021 passed by the Additional Commissioner of State Taxes [Appeals] Patna West Division Patna [hereinafter referred to as the appellate authority for short] in Appeal Case Number ST/PTW – 02/2021 – 2022 whereby onerous condition of payment of ₹ 79,97,678.40/– being 40% of the total demand of Rs. 1,99,94,196/- (other than the statutory pre-deposit of 20% already paid by the petitioner for the purpose of admission of appeal) has been imposed against grant of interim order of stay of recovery of the rest amount in demand with a direction holding the order of stay to stand revived and continued during the pendency of the appeal or for a direction keeping in abeyance the said condition added with the order of stay and for a direction upon the respondent appellate authority to decide the appeal on merits within a timeframe and for grant of any other relief or reliefs to which the petitioner is found entitled in the facts and circumstances of this case.

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 2) to pay 40% of disputed amount of ₹1,99,94,196/- 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 additional 10% of the disputed amount and upon said deposit, the realization of the amount in question shall remain stayed during pendency of appeal.

Petitioner shall appear before the Appellate Authority on 28th of February, 2022 at 10.30 A.M. Also, petitioner undertakes to fully cooperate in the proceedings and not take any unnecessary adjournment.

The appellate authority is further directed to dispose of appeal filed by the petitioner within two 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.

In the peculiar facts of this case, we have passed the order and the same should not be treated as a binding precedence.

(Sanjay Karol, CJ)

(S. Kumar, J)

Amrendra/PKP

AFR/NAFR	
CAV DATE	
Uploading Date	27.01.2022
Transmission Date	