IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4074 of 2022

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M/s Tata Project Ltd. 6th Floor, Prem Sadan, Building No. 11, Rajendra Place, New Delhi - 110008, India and having its registered office at Mathona Towers - I, 1-7-80 to 87 Opp. Wesley Co-ed Jr. College Prenderghast, Road, Secunderabad - 500003 (AP), and Regional Office at 203, Shanti Complex, S.P.Verms, Road, Patna through its Authorized representative Mr. Santanu Chakraborty, G.M. Finance.

... ... Petitioner/s

Versus

1. The State of Bihar Through Commissioner, Commercial Tax Department, New Secretariat, Patna.
2. Joint Commissioner (Appeal) Central Division, Patna.
3. Joint Commissioner of Commercial Taxes, Patliputra Circle, Patna.
4. Deputy Commissioner of Commercial Taxes, Patliputra Circle, Patna.
5. Assistant Commissioner, Commercial Taxes, Patliputra Circle, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Anurag Saurav, Adv Mr. Abinav Alok, Adv Mr. Priyajeet Pandey, Adv
For the Respondent/s	:	Mr.Vikash Kumar (SC11)

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

Date : 21-03-2022

Heard learned counsel for the parties.

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

> "(i) For issuance of appropriate writ or writ in the nature of certiorari for quashing of part order dated 30.03.2021 (for financial year 2011-12) passed under section 31 of Bihar Value Added Tax Act 2005 passed by Assistant Commissioner of Commercial Taxes, Patliputra Circle, Patna, whereby and whereunder tax has been imposed against the exemption claim under CST Act by the petitioner without verifying the required Form C and E-1.

(ii) For quashing of demand notice issued vide memo bearing memo no. N120473959824864 DATED 08.11.2021 under the signature of Assistant Commissioner of Commercial Taxes Patliputra Circle, Patna, whereby and whereunder a demand of Rs. 3,96,10,642/- has been issued.

(iii) For quashing of order dated 28.01.2014 issued by Deputy Commissioner of Commercial Taxes whereby and whereunder tax amount of Rs. 9,39,31,150/- has been imposed.

(iv)For quashing of order dated 06.02.2014 issued by Deputy Commissioner of Commercial Taxes whereby and where under tax amount of Rs. 5,57,97,525/- has been imposed.

(v) For quashing of demand notice dated 28.01.2014 whereby and whereunder a demand of Rs. 9,39,31,151/- has been imposed.

(vi) For quashing of order dated 09.12.2015 passed by Joint Commissioner (Appeal) Central Division, Patna, whereby and whereunder the appellate authority partly allowed the appeal and rejected the claim of petitioner related to inter state sale.

(vii) For issuance of a writ in the nature of mandamus directing the respondent authority to verify and considered the required Form C and Form E-1 before passing any order against claim made by petitioner under section 3(b) read with section 6(2) of CST Act.”

Shri Vikas Kumar, learned counsel for the State, seriously opposes the present petition on the ground that the endeavour on the part of the petitioner is to procrastinate the proceeding pending before the Bihar Commercial Taxes Tribunal, Patna.

After the matter is heard for some time, learned counsel for the petitioner, though not admitting the statement made on behalf of the State, states that petitioner shall fully co-operate and pursue the appeal as also the application for grant of interim stay pending consideration before the Tribunal.

Sri Vikas states that direction can be issued to the parties to make themselves available before the Appellate Authority with further direction to the Authority to decide both the application for grant of interim stay as also the appeal expeditiously on merits on expeditious basis.

Petitioner has no objection to the same.

As such, petition stands disposed of in the following mutually agreeable terms:-

(a) The petitioner shall make himself available before the Bihar Commercial Taxes Tribunal, Patna on **05.04.2022**;

(b) We request the Tribunal to decide the application/appeal positively within a period of four weeks thereafter;

(c) Liberty reserved to the petitioner to pursue the application for grant of interim protection;

The instant petition sands disposed of in the aforesaid terms.

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

(Sanjay Karol, CJ)

(S. Kumar, J)

ranjan/SANJAY-

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