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WPA 20914 of 2022

M/s. Narula Infrastructure Pvt. Ltd.
Vs
Assistant Commissioner of State Tax, Patna-North

Ms. Priya Sarah Paul
... For the Petitioner.

Heard learned Advocates appearing for the petitioner.

This writ petition has been filed against the Assistant Commissioner of State Tax, Patna-North, who is the sole respondent in this writ petition. Petitioner has challenged the impugned intimation of debiting the amount in question from the petitioner's Cash Credit Bank Account being Annexure P-10 at page 50 of the writ petition. On perusal of the relevant records annexed to the writ petition it appears that the only respondent in this writ petition is the Tax Authority at Patna and further the impugned recovery action arises out of an adjudication order passed by the Patna Authority which is Appealable before Appellate Authority of Patna and simply invoking the Constitutional writ jurisdiction of this Court by contending that the Tax Authority at Patna, is taking steps to recovery of demand in question arising out of the adjudication order by the Adjudicating Authority at Patna recovering the said demand from the Bank

Account in Kolkata does not mean that cause of action arose within the territorial jurisdiction of this Court to invoke Constitutional writ jurisdiction of this Court in the facts and circumstances of the case.

In view of the discussion made above, this writ petition being WPA 20914 of 2022 is dismissed on the ground of lack of territorial jurisdiction and petitioner is at liberty to move before the High Court having territorial jurisdiction over the matter.

(Md. Nizamuddin, J.)