IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4225 of 2023

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M/s Asian Trading through proprietor Md. Jashim, Male, aged about 52 years, Son of Late Jamil Akhtar, Resident of Bans Mandir, Gulabbagh VTC Purnea, Purnea.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial State Taxes, New Secretariat, Patna.
2. Assistant Commissioner, State Taxes, Purnia Circle, Purnia.
3. Additional Commissioner (Appeal), State Taxes, Purnia Circle, Purnia.

... ... Respondent/s

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Appearance :

For the Petitioner : Ms. Archana Sinha @ Archana Shahi, Advocate

For the State : Mr. Vikash Kumar, SC-11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE MADHURESH PRASAD
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 21-04-2023

Heard learned counsel for the petitioner and learned counsel for the State.

2. The question arising in the above writ petition is as to the attachment of the Bank account of the petitioner having hampered the filing of an appeal before the VAT Tribunal. Admittedly, the Appellate order is dated

23.12.2022, as contained in Annexure-3 to the writ petition, and the petitioner has not filed an appeal as on date. The appeal has to be filed before the VAT Tribunal, where there is no Chairman appointed also. However, even if a Chairman is not appointed, there could be a properly instituted appeal made by the petitioner.

3. The petitioner's contention is that the petitioner is unable to make the 20% payment of the disputed amount for reason that his Bank account having been frozen by the Respondent No. 2, the Assessing Officer.

4. In such circumstances, we direct Respondent No.2 to direct the Bank, in which the petitioner maintains his account, which has been attached, to release 20% of the demand to the assessing officer under the suitable head of account.

5. This order has been passed on consent of the petitioner. If there is sufficient balance in the account, and the amount is paid that should enable the filing of proper appeal before the VAT Tribunal.

6. This order is made specifically on the submission made by learned counsel for the petitioner that an attachment has been made after the writ petition was filed, especially since it is pointed out by the State Government that there is no averment regarding attachment of the Bank account of the petitioner.

7. With the above directions/observations, this writ application is disposed of.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

shyambihari/
Raj Kishore/-

AFR/NAFR	
CAV DATE	
Uploading Date	25.04.2023
Transmission Date	