IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.214 of 2024

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M/s Pepsico India Holdings Private Limited a Company incorporated under provisions of the Indian Companies Act, having its Registered Office at 5th and 6th Floor, Tower- A, Intellion Edge, Southern Periphery Road, Sector- 72, Gurugram- 122001, Haryana and its Branch office at present at Shree Mahavira Logistics Park, Gopalpur, Bariya, Sampatchak, Patna, Bihar-800007 through its Senior Legal Manager and authorised signatory Chitwan Prabhakar (Male) aged about 36 years, S/o Virender Prabhakar, R/o 4, Vasant Vihar Extension, P.S.- Division one, Jalandhar, Punjab- 144014.

... ... Appellant/s

Versus

1. The State of Bihar through the Principal Secretary, Commercial Taxes Department, Bihar, Patna.
2. The Joint Commissioner of Commercial Taxes (Appeals), Central Division, Patna.
3. The Deputy Commissioner of Commercial Taxes, Patliputra Circle, Patliputra, Patna.
4. The Assistant Commissioner of Commercial Taxes, Patliputra Circle, Patliputra, Patna.
5. The Commercial Taxes Officer, Patliputra Circle, Patna.

... ... Respondent/s

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Appearance :

For the Appellant/s	:	Mr. R.K. Agrawal, Advocate Mr. Sanjeev Kumar, Advocate
For the State	:	Mr. Vikash Kumar, SC-11 Mr. Ravish Chandra, AC to SC-11

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CORAM: HONOURABLE MR. JUSTICE BIBEK CHAUDHURI
and
HONOURABLE MR. JUSTICE DR. ANSHUMAN

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE BIBEK CHAUDHURI)

3 18-02-2026 It is submitted by the learned Advocate on behalf of the appellant that the issue involved in the instant appeal is with regard to fixation of valuable tax and penalty.

2. During pendency of the appeal, the appellant approached the respondent-State for settlement of the dispute

and the dispute has been settled in accordance with the provisions of Rule 4 of the Bihar Settlement of Taxation Disputes Rules, 2024.

3. A copy of such order issued by the JCST, Patliputra Circle, Patna dated 26.09.2024 is produced before us. The copy of the said order be kept with record.

4. The learned Advocate on behalf of the State has no objection, if the appeal is disposed of on the basis of such settlement.

5. In view of such circumstance, the appellant does not want to proceed with the instant appeal. Accordingly, the instant appeal be disposed of on settlement.

(Bibek Chaudhuri, J)

(Dr. Anshuman, J)

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