

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.1915 of 2016**

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A B B Ltd., a Company incorporated under the Companies Act, 1956, having its registered office at Second Floor, East Wing 49, Race Course Road, Khanija Bhavan P.O. and P.S.- Bangalore-560001, Karnataka and Branch Office at Ara Garden, Jagdeo Path, Patna, P.O. Khajpura, P.S. Phulwarisharif, District- Patna through its Manager, Hans Raj Sharma, son of Shri H.D. Sharma, resident House No. 125, Ward No.9, Barh Mohalla, P.O. + P.S. Faridabad Old, District- Faridabad -121002, Haryana

.... .... Petitioner/s

Versus

1. The State of Bihar through Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Patna
2. Dy. Commissioner of Commercial Taxes, Patliputra Circle, Patna
3. Assistant Commissioner of Commercial Taxes, Patliputra Circle, Patna

.... .... Respondent/s

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with

**Civil Writ Jurisdiction Case No.1925 of 2016**

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ABB Ltd., a Company incorporated under the Companies Act, 1956, having its registered office at Second Floor, East Wing 49, Race Course Road, Khanija Bhavan P.O. and P.S., Bangalore - 560001, Karnataka and Branch office at Ara Garden, Jagdeo Path, Patna, P.O. Khajpura, P.S. Phulwarisharif, District - Patna through its Manager, Hans Raj Sharma Son of Shri H.D. Sharma resident House No. 125, Ward No. 9, Barh Mohalla, P.O. + P.S. Faridabad Old, District - Faridabad - 121002, Haryana

.... .... Petitioner/s

Versus

1. The State of Bihar through Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Patna
2. Dy. Commissioner of Commercial Taxes, Patliputra Circle, Patna

.... .... Respondent/s

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**Appearance :**

(In CWJC No.1915 of 2016)

For the Petitioner/s : Mr. D.V.Pathy  
Mrs. Manju Jha

For the State : Mr. Vikash Kumar AC to PAAG

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**CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA**

**and**

**HONOURABLE MR. JUSTICE SUDHIR SINGH**

**ORAL ORDER**

**(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)**

2 30-01-2016

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

The petitioner seeks quashing of the Two notices both dated 10.1.2016 for the periods 2011-12 and 2012-13 issued by the Deputy Commissioner, Commercial Taxes, Patliputra Circle, Patna, Respondent No. 2.

The grievance of the petitioner is that the order dated 4.1.2016 was passed by the Joint Commissioner of Commercial Taxes (Appeals) which was communicated to the petitioner on 23.1.2016 and immediately thereafter the petitioner has filed appeals along with applications for stay and waiver of pre-deposit in terms of the provisions of Section 73 of the Bihar VAT Act but hearing of the stay matters may take some more time. In the meanwhile, the impugned notice dated 10.1.2016 has been issued without even serving the copy of the order of the Tribunal upon the petitioner and the respondents have sought to take action under Section 47 of the Act for recovery of the whole amount of demand.

It is submitted that the petitioner may be granted some protection until the Tribunal hears the matters of stay.

On a consideration of the facts and circumstances of the case, both the writ applications are disposed of with a

direction to the Commercial Taxes Tribunal to consider and dispose of the stay petitions filed by the petitioner expeditiously, preferably within a period of three weeks from today, for which purposes let the respondents ensure that learned counsel for the State in the Tribunal shall file his responses in the matter of stay within a period of ten days from today and the parties shall appear before the Tribunal on 22nd February, 2016 at 11.00 AM whereupon the Tribunal shall hear and dispose of the matters.

Until disposal of the stay petitions of the petitioner in the Tribunal, no coercive action shall be taken against the petitioner.

We may at this stage also observe that in urgent matters of stay the Tribunal may evolve a procedure to proceed for consideration and disposal of the same so that the parties are not compelled to come to this Court and pray for disposal of the matter by the Tribunal.

Let a copy of this order be communicated to the Chairman, Commercial Taxes Tribunal for taking appropriate steps in terms of the observations made above.

**(Ramesh Kumar Datta, J)**

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**(Sudhir Singh, J)**