(2022) 03 PAT CK 0042

In the Patna High Court

Case No : Civil Writ Jurisdiction Case No. 3935 Of 2022

M/S TATA Project Ltd APPELLANT

Vs

State Of Bihar RESPONDENT

Date of Decision : 22-03-2022

Acts Referred:
Bihar Value Added Tax Act, 2005 — Section 31

Citation : (2022) 03 PAT CK 0042

Hon'ble Judges : Sanjay Karol, CJ;S. Kumar, J

Bench : Division Bench

Advocate : Anurag Saurav, Abhinav Alok, Priyajeet Pandey, Vikash Kumar

Final Decision : Disposed Of

Judgement

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 2010-11) 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. N120434239934270 dated 08.11.2021 under the signature of Assistant Commissioner of Commercial Taxes Patliputra Circle, Patna, whereby and whereunder a demand of Rs. 2,47,35,69/- has been issued.

(iii) For quashing of order dated 27.01.2014 issued by Deputy Commissioner of Commercial Taxes whereby and whereunder tax amount of Rs. 5,90,35,303/- has been imposed.

(iv) For quashing of demand notice dated 27.01.2014 whereby and whereunder a demand of Rs. 5,90,35,303/- has been imposed.

(v) 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.

(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 any other appropriate writ(s), order(s) as your Lordship may deem fit and proper in the facts and circumstances of the case.

Shri Vikash 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 Vikash 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.

