

North Bihar Power Distribution Co. Ltd.

Civil Writ Jurisdiction Case No.375 of 2018

Patna High Court | Order: 08 Jan 2018

01 FACTS OF THE CASE

NBPDCL challenged rejection of its stay request on 26 December 2017. It complained that the CBDT circular dated 29 February 2016 and cited judgments had not been considered. Revenue disputed whether those submissions had been made before the Assessing Officer.

02 DISCUSSION BY THE HON'BLE COURT

Without deciding that factual controversy or the tax merits, the Court considered reconsideration by the competent authority appropriate in the interests of justice. A detailed stay application, circular and relevant judgments were to be placed before that authority.

03 JUDICIAL DECISION

The Court remitted the stay request for reconsideration with the CBDT circular dated 29 February 2016 and cited judgments. It required a speaking order within 15 days after filing the certified order and detailed stay application; coercive steps were kept in abeyance until that decision.

04 OUTCOME - IN FAVOUR OF

NBPDCL / petitioner - procedural relief and temporary protection from coercive steps; no final decision on tax liability.

05 AKHB REVIEW POINT

Distinguish temporary recovery protection from relief on the underlying tax or TDS demand.

SOURCE & VERIFICATION

Source court copy, pp. 1-2.

[Read the complete original order \(PDF\)](#)

AI DISCLOSURE

AI-assisted preparation: this document was generated with AI using the identified source and may contain extraction, interpretation or omission errors. It has not been independently approved by a practising professional. Verify every material statement against the complete original order.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment, or a substitute for the full order. Applicability depends on the facts, assessment year, statutory version and jurisdiction. Subsequent appeals, stays, reversals and legislative changes have not been checked unless expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.