

South Bihar Power Distribution Company Ltd.

Civil Writ Jurisdiction Case No.24831 of 2018

Patna High Court | Order: 15 Jan 2019

01 FACTS OF THE CASE

SBPDCL sought a stay of the demand notice dated 15 November 2018 for AY 2017-18. Its appeal was filed before ITAT Patna on 20 November 2018, but the relevant Bench was unavailable and hearing was delayed.

02 DISCUSSION BY THE HON'BLE COURT

The non-availability of the Appellate Bench was undisputed. The Court considered protection appropriate while the Bench was constituted and the appeal heard; the petitioner undertook to cooperate in expeditious disposal.

03 JUDICIAL DECISION

The Court stayed the demand notice of 15 November 2018 until constitution of the Appellate Bench and its expeditious hearing/disposal. The taxpayer undertook to cooperate in disposal.

04 OUTCOME - IN FAVOUR OF

SBPDCL / petitioner - interim demand protection; underlying appeal merits remained undecided.

05 AKHB REVIEW POINT

The relief arose from the recorded nonavailability of the bench; it is not a finding on the merits of the demand.

SOURCE & VERIFICATION

Source court copy, pp. 1-3.

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

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