

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P. (T) No. 1177 of 2020

M/s Minerals & Minerals Limited, Lohardaga. Petitioner
Versus
The State of Jharkhand & Others. Respondents.

CORAM : HON'BLE MR. JUSTICE H. C. MISHRA
HON'BLE MR. JUSTICE DEEPAK ROSHAN

For the Petitioner : M/s Biren Poddar, Sr. Advocate
Manav Poddar & Darshana Poddar Mishra, Adv.
For the Respondent-State : M/s Atanu Banerjee, Sr.S.C.-III &
D.C. Mishra, A.C. to Sr.S.C.-III
For the Respondent-Bank : M/s Hemant Jain & P.A.S. Pati, Advocates

2/ 19.03.2020 The petitioner in this writ application has challenged the garnishee orders, as contained in Memo Nos. 159 and 216, both dated 16.03.2020, issued by respondent No.2, Deputy Commissioner of Commercial Taxes, Lohardaga. Admittedly against the assessment order, the revision has been filed by the petitioner Company before the Commercial Taxes Tribunal along with the stay petition, which is pending.

In that view of the matter, it shall not be appropriate for the respondent No.2 to give effect to the aforesaid garnishee orders until the stay petition filed by the petitioner is disposed of by the Tribunal.

We accordingly, direct that during the pendency of this writ application, the garnishee orders issued by the respondent No.2, contained in Memo Nos. 159 and 216 dated 16.03.2020 shall not be given effect to, unless the stay petition of the petitioner is decided by the Tribunal.

It may also be pointed out that up-till 4th April, 2020, this Court is taking only limited and urgent matters, in view of ongoing threat of Corona Virus in the Country, and even the Subordinate Courts are advised to take up only urgent matters so as to avoid the congregation of people at a

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particular place, in order to avoid the footfall of the virus. All other activities of the State are also under similar stage of emergency and until such situation continues, unless the matter is very urgent, no coercive actions / orders should be issued so as to give fresh causes of immediate action to the persons affected. We accordingly, expect from learned counsel for the State to advise all Authorities in the State to avoid issuing such coercive actions / orders / garnishee orders, so far as practicable, at least till the situation normalizes and the regular Court works resume in the State of Jharkhand.

Let this matter be again listed on 4th May, 2020, during which period, the respondent State and the respondent Bank shall file their respective counter affidavits in the matter.

Let a copy of this order be made available to the learned counsels for the parties for the needful.

(H. C. Mishra, J.)

(Deepak Roshan, J.)

R.Kr.