

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P. (T) No. 6523 of 2024

Enkebee Infratech India Private Limited, a company registered under the Companies Act, 2013 having its registered office at Enkebee House, 34, Maha Nirban Road, Kolkata, P.O. & P.S. Kolkata, District-Kolkata, PIN-700029 (West Bengal) and having its regional office at Bara Nimdih, Chaibasa, P.O. & P.S. Chaibasa, District-West Singhbhum, PIN 833201 through its General Manager (Commercial)-cum-authorized signatory, namely Mr. Subrata Roy, aged about 58 years, son of Himesh Chandra Roy, resident of House No. 15/A, Chidam Mudi Lane, Darjeepara Park, Darjeepara, Kolkata Beadon Street, Bankura, P.O. & P.S. Bankura, District-Bankura (West Bengal), PIN – 700006. ... Petitioner

Versus

1. State of Jharkhand, through the Secretary, Department of State Taxes, having its office at Project Bhawan, Dhurwa, P.O. & P.S.-Dhurwa, District-Ranchi (Jharkhand), PIN – 834004.
2. Joint Commissioner of State Tax, Chaibasa Circle, Chaibasa, having its office at Court Road, Sadar Bazar, Chaibasa, P.O. & P.S. Chaibasa, District-West Singhbhum, PIN-833201.
3. State Tax Officer, Chaibasa Circle, Chaibasa having its office at Court Road, Sadar Bazar, Chaibasa P.O. & P.S. Chaibasa, District-West Singhbhum, PIN – 833 201. ... Respondents

**CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE DEEPAK ROSHAN**

For the Petitioner : Mr. Salona Mittal, Advocate.
For the State : Mr. Mohan Kumar Dubey, A.C. to A.G.

04/Dated: 11.12.2024

Notice to the respondents.

2. Mr. Mohan Kumar Dubey, learned A.C. to A.G., accepts notice for the respondents.
3. Since admittedly, the petitioner had filed the return vide Annexure-5 after best judgment assessment order was passed on 15.02.2024 i.e. within the period of 60 days from the date of passing of the said order, *prima facie*, the respondents cannot seek to enforce the best judgment assessment order.
4. Therefore, there shall be interim stay of recovery of any further amount from the petitioner by the respondents until further orders.
5. List on 19.02.2025.

(M. S. Ramachandra Rao, C.J.)

(Deepak Roshan, J.)

APK/VK