

IN THE HIGH COURT OF JUDICATURE AT PATNA

**Letters Patent Appeal No.1184 of 2014
IN
Civil Writ Jurisdiction Case No. 21827 of 2013**

- =====
1. Param Hans Kumar Singh son of Late Surendra Singh Resident of Village -
Bikrampur, P.s. - Fatuha, District - Patna.

.... Appellant/s

Versus

1. The State of Bihar through Commissioner Commercial, Taxes Cum Principal
Secretary, Commercial Taxes Department, Government of Bihar, Patna.
2. The Accountant General of Bihar, Patna.

.... Respondent/s

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Appearance :

For the Appellant/s : Mr. Arvind Prasad Singh, Advocate
For the State : Mr. Manish Dhari Singh, AC to PAAG-1
For Accountant General : Mr. Bindhyachal Rai, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date: 05-07-2017

In view of the reasons given in the judgment of the
coordinate Bench of this Court passed on 30th of June, 2016 in
L.P.A. No.145 of 2016, distinguishing the law laid down by a Single
Bench of this Court in C.W.J.C. No.17325 of 2015 (Vijay Kumar
Mishra vs. the State of Bihar & Ors.) after taking note of the
judgment laid down by the Hon'ble Supreme Court in the case of
State of Jharkhand vs. Jitendra Kumar Shrivastava, (2013) 12 SCC
210, identical representations have been dismissed and the said
dismissal has been approved by the Division Bench in L.P.A.



No.145 of 2016 and, therefore, in view of the above, we find no reason to make any indulgence in the matter.

The appeal stands dismissed.

(Rajendra Menon, CJ)

(Anil Kumar Upadhyay, J)

K.C.jha/-

AFR/NAFR	NAFR
CAV DATE	N/A
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