

IN THE HIGH COURT OF JUDICATURE AT PATNA

Letters Patent Appeal No.2133 of 2015

IN

Civil Writ Jurisdiction Case No. 4616 of 2011

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1. M/s Himalaya Agro Chemicals Pvt. Limited, Unit - 2, N.H. - 31, Bypass Road, P.S. Sadar, District Purnea, through its Director, Kumar Krishna Prakash Son of Shri Onkar Mal Agrawal resident of UNit - 2, N.H. 31, Bypass Road, P.S. Sadar, District - Purnea

2. Kumar Krishna Prakash Son of Shri Onkar Mal Agrawal resident of Unit - 2, N.H. 31, Bypass Road, P.S. Sadar, District - Purnea

.... Appellants

Versus

1. The State of Bihar, through the Principal Secretary, Department of Revenue & Land Reforms, Government of Bihar, Old Secretariat, Patna

2. The Commissioner of Commercial Taxes, Bihar, Vikash Bhawan, Patna

3. The Collector - Cum - District Magistrate, Purnea

4. The Additional Collector, Purnea

5. The Certificate Officer - Cum - Assistant Commissioner of Commercial Taxes, Purnea Circle, Purnea

.... Respondents

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Appearance :

For the Appellants : Mr. Suraj Samdarshi, Advocate

For the Respondent/s : Mr.

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CORAM: HONOURABLE MR. JUSTICE AJAY KUMAR TRIPATHI

and

HONOURABLE JUSTICE SMT. NILU AGRAWAL

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE AJAY KUMAR TRIPATHI)

Date: 02-02-2017

Delay of two days is condoned for the reasons indicated

in Interlocutory Application. I.A. No. 9313 of 2015 is allowed.

The default is on the part of the appellants in defending their interest at appropriate stage before the appropriate authority, who happens to the authority under the Public Demands Recovery Act. The final adjudication has already been made. There is provision for appeal and revision. The learned single Judge has given



that leeway and liberty to the appellants. This Court will not permit the appellants to short circuit the process and procedure within the frame work of law. The appellants can still avail the forum as permitted by the learned single Judge.

Appeal has not merit. It is dismissed.

(Ajay Kumar Tripathi, J)

(Nilu Agrawal, J)

Pawan/-

AFR/NAFR	NAFR
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