

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3724 of 2018

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Punj Lloyd Delta Renewables Private Limited, a company registered under the Companies Act, 1956 having its registered office at Sector 32, P.O. and P.S. Gurgaon, Haryana through its Authorized Signatory Ajay Paliwal, son of Late B.R. Paliwal, Resident of Q 361, South City- 1, Gurgaon, Haryana.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Bailey Road, Patna.
2. Joint Commissioner of Commercial Taxes, (Appeal), Central Division, Patna.
3. Asst. Commissioner of Commercial Taxes, Special Circle, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy
For the Respondent/s : Mr. Lalit Kishore- Ag

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 23-07-2018 Having learned learned counsel for the parties, we are of the considered view that the appeal on account of delay of 26 days in filing the appeal as also inequitable lapses on the part of the counsel the appeal should have been heard. It should have been appropriate for the learned Appellate Authority to consider the appeal on merit instead of dismissing it only on the ground of delay.

Keeping in view the aforesaid, we allow this writ petition, quash the order dated 07.02.2018, restore the appeal to its original file and direct the Appellate Authority to proceed in the matter to decide the appeal afresh on merit in accordance



with law.

The demand to deposit 20% of the duty shall be complied with, if not complied, by the appellant within 30 days from the date of receipt/production of a copy of this order.

Till hearing of the appeal before the Appellate Authority, coercive steps shall remain in abeyance.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

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