

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.416 of 2017

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Arjun Engicon Private Limited, through its director Ravi Bhushan Singh @
Ravi Bhushan, age about 50 years, son of Sri Arjun Singh having registered
under the Companies Act, 1956, situated at J-117, PC Colony Kankar bagh
Patna

... .. Petitioner/s

Versus

1. The State Of Bihar through Commissioner of Commercial Taxes, Bihar
Patna having its office at Vikash Bhawan, Baily Road, Patna
2. Joint Commissioner of Commercial Taxes, (Appeal), East and West
Division Patna

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Prabhash Ranjan Thakur, Advocate
For the Respondent/s : Mr. Anil Kumar Sinha-GA 1

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 13-07-2018

Keeping in view the reasons that were considered by the
learned Appellate Authority for rejecting the application for
condonation of delay, as is contained in the order impugned dated
11.12.2015, we are of the considered view that in going to the
technicalities and rejecting the appeal on the ground of delay of 32
days, the learned Appellate Authority has committed a grave
inasmuch as it has rejected the appeal on the ground of delay of
only 32 days and has refused to exercise its jurisdiction on the
merit. The documents available on record do show that the



Director had furnished grounds and justification which prevented him from filing the application. In view of the justification given, it was a fit case where delay should/could have been condoned.

Accordingly, we allow the appeal, quash the order dated 7.7.2012 passed by the Appellate Authority dismissing the appeal on the ground of delay and the order of the Revisional Authority dated 11.12.2015, restore the appeal to its original file and direct the Appellate Authority to decide the appeal afresh in accordance with law on merit.

Coercive action against the appellant shall remain stayed for a period of 30 days from the date of receipt/production of a copy of this order. Thereafter the appellant may seek protection from the Appellate Authority in the appeal.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

K.C.Jha/-

AFR/NAFR	NAFR
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