

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.16956 of 2016

=====

Moni Bricks, a proprietor concern, having its office at Village Dedhua Bardha, P.O.+P.S.- Sikti, District- Araria through its Proprietor Ram Nath Jha son of Shambhu Nath Jha, Resident of Dedhua Bardha, P.O.+P.S.- Sikti, District- Araria.

... .. 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. Dy. Commissioner of Commercial Taxes Officer, Farbisganj Circle, Farbisganj.

... .. Respondent/s

=====

Appearance :

For the Petitioner/s	:	Mr. D.V. Pathy, Advocate
For the State	:	Mr. Vivek Prasad- GP 7

=====

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE DR. JUSTICE RAVI RANJAN

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 30-08-2018

It is not in dispute that against the impugned order of assessment, there is statutory remedy available by way of appeal as provided under Section 72 of the Bihar Value Added Tax Act, 2005.

Under the circumstances, the present petition is not entertained.

However, it is observed that as the petitioner was prosecuting the present petition before this Court, if the appeal is preferred within a period of 6 weeks from today (as requested by the learned counsel appearing on behalf of the petitioner), in that



case, the same be considered in accordance with law without raising the issue with respect to limitation. All the defences/contentions which may be available to the petitioner including the question with respect to limitation in initiating the Assessment Proceeding are kept open to be considered by the appellate authority in accordance with law.

With this, the present petition is disposed of.

If any application is made for waiver, the same be considered in accordance with law and considering the facts and circumstances of the case and also considering the contentions of the petitioner that the assessment was barred by limitation.

(Mukesh R. Shah, CJ)

(Dr. Ravi Ranjan, J)

Spd/-Sanjay

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	01.09.2018
Transmission Date	NA

