IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.14890 of 2016

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Dayanand Prasad Sinha and Company, a Partnership Concern having its office at Janta Path, Kankarbagh Road, P.O.+P.S. Kankarbagh District- Patna through its Partner, Dayanand Prasad Sinha son of Late H.B. Lal, resident of Janta Path, Kankarbagh Road, P.O. + P.S. Kankarbagh, District-Patna

... ... Petitioner/s

Versus

1. The State of Bihar through Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikash Bhawan, Patna.
2. The Deputy Commissioner of Commercial Taxes, South Circle, Patna

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V. Pathy, Advocate

For the State : Mr. Anil Kumar Sinha-GA 1

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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
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