IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6368 of 2018

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S S Enterprises a partnership Firm having its office at N.H 31 Jail Chowk Purnea through its partner Sahir Khan, son of Dr. Irshad Ahmad Khan, resident of N.H. 31 Jail Chowk, P.O. Navratan Hata, P.S. Khazanci Hat, Purnea.

.... Petitioner/s

Versus

1. The State of Bihar through Commissioner of Commercial Taxes, Bihar, Patna having its Office at Vikas Bhawan, Patna.
2. Joint Commissioner of Commercial Taxes, (Appeals) Purnea Division, Patna.
3. Asst. Commissioner of Commercial Taxes, Purnea Circle, Purnea.

.... Respondent/s

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

3 09-04-2018 Having heard learned counsel for the parties, we find that the question as to whether the proceedings initiated against the petitioner is beyond the period stipulated under Section 28(1) of the Bihar Value Added Tax Act, 1993, should be decided by the Appellate Authority, and the Appellate Authority- respondent no.2, has not adverted to be considered this vital issue, that being the position, this petition is allowed and the order passed in appeal and the order (Annexure-3) dated 27.12.2016 and Annexure-4 dated 6.5.2017, are set aside and the matter is remanded back to

the Appellate Authority for deciding the appeal in accordance with law. Till the appeal is not decided, all coercive steps against the petitioner shall be kept in abeyance. The question of composition of penalty shall also be reconsidered and decided afresh in accordance with law.

With the aforesaid, the petition stands disposed of.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

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