

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9361 of 2019

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M/s Raj Mandir Cinema, At and P.O.-Ghorasahan, District-East Champaran,
through its proprietor Sanjeev Kumar Jaiswal, aged about 54 years (male),
son of Late Janardan Prasad, At and P.O.-Ghorasahan, District-East
Champaran, Bihar

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Commercial Department,
Bihar, Patna
2. The Joint Commissioner Commercial Taxes, Muzaffarpur Division,
Muzaffarpur
3. The Assistant Commissioner Commercial Taxes, Raxaul Circle, Raxaul
4. The Cinema Magistrate East Champaran, Motihari

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr.Dhananjay Kumar, Advocate
For the Respondent/s : Mr.Vikash Kumar (Sc11)

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CORAM: HONOURABLE MR. JUSTICE JYOTI SARAN
and
HONOURABLE MR. JUSTICE ANJANI KUMAR SHARAN
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE JYOTI SARAN)

Date : 17-05-2019

In view of the provisions underlying Section 14B of the
Bihar Entertainment Tax Act, 1948, Mr. Dhananjay Kumar,
learned counsel for the petitioner prays for disposal of the matter
to enable the petitioner to take recourse to the remedy so available
to the petitioner under the Act.

Mr. Vikash Kumar, learned SC 11 would obviously have
no objection to such prayer.

The writ petition is disposed of with the observation that
since the limitation prescribed under Section 14B of the Act has



expired, should the petitioner invoke the said jurisdiction within a period of six weeks from today, accompanied with an application for condonation of delay, the Tribunal shall consider and dispose the same on merits bearing in mind that the petitioner was pursuing his remedy before the High Court.

With the observation above, the writ petition is disposed of.

(Jyoti Saran, J)

(Anjani Kumar Sharan, J)

mrl./-

AFR/NAFR	NAFR
CAV DATE	N.A.
Uploading Date	18/05/2019
Transmission Date	N.A.

