IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6887 of 2019

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M/s Varuna Integrated Logistic Pvt. Ltd. having its registered office at Shah Jahnpur Road Shyamganj, Bareilly (U.P.) and Fleet Office at village Khajuri, P.O. Dungarwas, Dist-Rewari (Haryana) through its employee namely Shyam Badan Gupta, General Power Attorney Holder aged about S/o Late Dharamraj Gupta, R/o plot No. 572 sector 37, pace city opposite pearl Honda Service Station Gurgaon, P.S. Sector 37, Gurgaon, Harayana

... ... Petitioner

Versus

1. The State of Bihar through Principle Secretary Commercial Taxes, Department, Government of Bihar, Patna
2. The Commercial Taxes, Government of Bihar, Patna
3. The Commissioner, Commercial Taxes Department, Government of Bihar, Patna
4. The Assistant Commissioner, Integrated Check post, Karamnasa Kaimur, Bihar
5. The Commercial Tax Officer, Integrated Check post, Karamnasa, Kaimur

... ... Respondents

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Appearance :

For the Petitioner/s : Mr. Akhilesh Kumar, Adv.
For the Respondent/s : Mr. Vikash Kumar, SC 11

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CORAM: HONOURABLE MR. JUSTICE JYOTI SARAN
and
HONOURABLE MR. JUSTICE ANJANI KUMAR SHARAN

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE JYOTI SARAN)

3 01-05-2019 While the petitioner prays for an appropriate direction to the Commercial Tax Tribunal Bihar, Patna to dispose of the Appeal Case No. GY198 of 2016 which is pending disposal since 2016, Mr. Vikash Kumar, learned SC 11 informs that to some extent the petitioner himself is at fault because as per his instruction, the 20% appeal fee as mandated under Value Added Tax Act, 2005 (hereinafter referred to as ‘the Act’), has not been deposited by the petitioner. He further informs that the next date

fixed in the matter is in middle of 2019 but for its expeditious disposal the petitioner would have to discharge his obligation.

We allow the State to raise their objection on the maintainability of the appeal in absence of the predeposit but, in case the petitioner discharges his obligation as mandated under 'the Act' requiring deposit of 20% of the disputed amount, let the Commercial Tax Tribunal Bihar, Patna consider the matter on merits and dispose of the same expeditiously and preferably within three months of the next date fixed in the case.

With the observations above, we dispose of the writ petition.

(Jyoti Saran, J)

(Anjani Kumar Sharan, J)

Archana/
Surendra/-

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