

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17608 of 2019

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Biswas Electric Works a proprietary concern through its proprietor Smt. Shobha Rani Biswas, aged about 65 years female, Wife of Late Ranga Lal Biswas, Resident of House No. 1, Chandmari Road, Biswas Bhawan, P.O. and P.S. Kankarbag, District Patna.

... .. Petitioner/s

Versus

1. Principal Commissioner, Central Excise and Service Tax having its office at 3rd Floor, Central Revenue Building (Annexe) Birchand Patel Marg, Patna.
2. Dy. Commissioner of CGST, Patna having its office at Ground Floor, Chandpura Place Opp. Dadi Maa Temple, Bank Road, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. D.V.Pathy, Advocate Mr. Uttam Kumar Mishra, Advocate Mrs. Manju Jha, Advocate
For the Respondent/s	:	Mr. S.D.Sanjay (ADSG) Mr. Alok Kumar Agrawal, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

4 06-12-2019 Petitioner prayed for the following reliefs:-

- i) The notice dated 05.03.2019 (as contained in Annexure-2) issued by the respondent no.2 under section 87 of the Finance Act, 1994 be quashed.
- ii) For granting any other relief(s) to which the petitioner is otherwise found entitled to.

After the matter was heard for some time, learned counsel for the petitioner contends that the petitioner shall be content if the petitioner is allowed to prefer statutory appeal in



accordance with law provided copy of the order passed by the authority below be supplied to the petitioner.

Mr. S. D. Sanjay, learned Additional Solicitor General of India states that copy of the order, complete in all respects, shall be supplied to learned counsel for the petitioner within next two working days.

We allow the petitioner to withdraw the present petition reserving liberty to prefer statutory appeal. If such an appeal is filed on or before 20.12.2019, the issue of limitation shall not be raised.

The present petition stands disposed of as withdrawn with the liberty aforesaid.

(Sanjay Karol, CJ)

(Anil Kumar Upadhyay, J)

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