

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8559 of 2020

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Bhagalpur Enterprises Private Limited Ward No.38, Holding No. 48, Shekhawat Hussain Lane, Khalifabag, Bhagalpur, Bihar- 812001, through its Director, Md. Ibrar Ahmad, Male, aged about 44 years, Son of Late Md. Farid Ahmad, Resident of Mohalla- Khiribandh, Police Station- Bye Pass, (Jagdishpur), District- Bhagalpur.

... .. Petitioner/s

Versus

1. The State of Bihar.
2. The Commissioner, Commercial Taxes Department, Government of Bihar, Patna.
3. The Joint Commissioner, Commercial Taxes, Bhagalpur Circle, Bhagalpur.
4. The Assistant Commissioner, Commercial Taxes, Bhagalpur Circle, Bhagalpur.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Rajiv Kumar Singh, Adv
For the Respondent/s : Mr. Pawan Kumar AC to AG.

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(The proceedings of the Court are being conducted through Video Conferencing and the Advocates joined the proceedings through Video Conferencing from their residence.)

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE S. KUMAR

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE S. KUMAR)

Date : 15-10-2020

Heard learned counsel for the petitioner as well as learned counsel for the State.

Mr. Pawan Kumar, AC to learned Advocate General raises a preliminary objection with regard to maintainability of this writ petition as petitioner has approached this Court without exhausting the statutory remedy of appeal provided under the Act, which is not disputed by the learned counsel for the



petitioner.

Accordingly, the writ petition is disposed of with liberty to the petitioner to file appeal against the order as impugned before the Appellate Authority who in present case is Additional Commissioner of State Taxes (Appeal), Bhagalpur Division, Bhagalpur. If any such appeal is filed by the petitioner against the order as impugned the Appellate Authority shall condone the delay in filing appeal as the matter remained pending before this Court and shall decide the appeal on merits in accordance with law within 60 days from the date of filing of appeal.

With the aforesaid observation and liberty, this petition is disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

ranjan/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	
Transmission Date	NA

