IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17641 of 2018

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Amara Raja Batteries Ltd., a Company incorporated under the Companies Act, 1956 having its office at 6B/19, Asha Niketan, Tilak Marg, North S.K. Puri, Patna-800013 through its Branch Accountant Debnath Mukherjee, Son of Shri Shyama Prasad Mukherjee, Resident of 2 No. Hari Kumar Banerjee Lane P.O. P.S.- Baly, Howrah- 711201 West Bengal.

... ... Petitioner/s

Versus

1. State Of Bihar, through Commissioner of Commercial Taxes, Bihar, Patna having its office at Vikas Bhawan, Patna
2. Assistant Commissioner of Commercial Taxes, Patliputra Circle, having its office at Pant Bhawan, Bailey Road, Patna

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr.D.V.Pathy, Advocate
For the Respondent/s : Mr.Vikash Kumar -SC 11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 04-12-2020

Petitioner has prayed for the following relief(s):

> "i) the notice dated 18.06.2018 (as contained in Annexure-3) issued by the respondent no.2 under section 8 of The Bihar Tax on Entry of Goods in to Local Areas for Consumption Use or Sale Therein Act, 1993 read with section 31(1) of the Bihar Value Added Tax Act, 2005 for the period 2016-17 be quashed.
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> ii) the order dated 05.07.2018 (as contained in Annexure-4 series) passed by the respondent no.2 under section 8 of The Bihar

Tax on Entry of Goods in to Local Areas for Consumption Use or Sale Therein Act, 1993 read with section 31(1) of the Bihar Value Added Tax Act, 2005 for the period 2016-17 be quashed.

iii) 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, under instruction, states that petitioner be permitted to prefer an appeal as per the provisions of Bihar Value Added Tax Act, 2005.

However, learned counsel expresses apprehension of the appeal not being entertained on account of delay. Such apprehension stands annulled by Shri Vikash Kumar, learned counsel for the State, for two reasons- (a) that the petitioner had been pursuing his remedy before this Court; (b) that the limitation shall not be allowed to come in the way of adjudication of the appeal on merits, if the petitioner were to prefer the same within a period of two months from today, subject of course, to fulfilling other statutory conditions.

Statement accepted and taken on record.

No other submission has been made by the parties.

Accordingly, as prayed for, the appeal, if preferred within the time referred to above, be disposed of within a period of four weeks.

Equally, liberty is reserved to the petitioner to take recourse to such alternative remedies as are otherwise available in accordance with law.

We are hopeful that as and when petitioner takes recourse to such remedies, as are otherwise available in law, before the appropriate forum, the same shall be dealt with, in accordance with law and with reasonable dispatch.

Needless to add, while considering such appeal, principles of natural justice shall be followed and due opportunity of hearing afforded to the parties.

The proceedings, during the time of current Pandemic- Covid-19 shall be conducted through digital mode, unless the parties otherwise mutually agree to meet in person i.e. physical mode.

Liberty reserved to the petitioner to approach the Court, if the need so rises subsequently on the same and subsequent cause of action.

We have not expressed any opinion on merits.

The petition stands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, also stands disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/-

AFR/NAFR	
CAV DATE	
Uploading Date	08.12.2020
Transmission Date	