IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18401 of 2019

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Dhillon Freight Carriers Pvt. Ltd. having its office at Chalitaal, Gulzarbagh, Patna City through its authorized signatory Nishant Kumar (Aged about 31 years Male) Son of Shri. Rajendra Prasad, Deewan Mohalla Sidhi Ghat, Near Ram Bag Palace, P.S. Khajekalan, Patna City Nagla, District- Patna.

... ... Petitioner/s

Versus

1. Commissioner of State Tax having its office at Vikas Bhawan Bailey Road, Patna.
2. Asst. Commissioner of State Tax, Patna City, West Circle, Patna City.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.D.V.Pathy, Adv.
Mrs. Manju Jha, Adv.

For the Respondent/s : Mr.Vikash Kumar (SC 11)

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 09-01-2020 The petition filed on 4.9.2019 is listed for hearing for the first time today before the Court.

Heard learned counsel for the petitioner and learnd counsel for the respondents.

Petitioner has prayed for the following relief/s:-

> i) the order dated 03.08.2019 (as contained Annexure-2 Series) passed by the respondent no.2 for the period 2019-20 under section 129(3) of the Bihar Goods and Service Tax Act, 2017 (hereinafter called the Act) be quashed.
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> ii) the notice of demand dated 03.08.2019 (as contained Annexure-2 Series issued by the respondent no.2

for the period 2019-20 under section 129(3) of the Bihar Goods and Service Tax Act, 2017 (hereinafter called the Act) be quashed.

iii) the respondent no.2 be directed to release the goods seized and detained under order dated 14.06.2019.

iv) for granting any other relief (s) to which the petitioner is otherwise found entitled to.

It is a common case of the parties that the Statute provides the petitioner a right to file an appeal under the provisions of the Bihar Goods and Service Tax Act, 2017. However, learned counsel for the petitioner contends that such appeals are not being accepted by way of an electronic mode of filing.

We see no reason as to why the appropriate appellate authority would not accept a hard copy of the appeal and decide the same in accordance with law.

Shri Vikash Kumar states that any such appeal preferred by the petitioner within the statutory period shall be taken on record, heard and decided in accordance with law.

Needless to add, the period spent by the petitioner in pursuing the present petition shall be excluded for the purposes of limitation.

Further, issue of limitation shall not come in the way of the petitioner if, as mutually agreed upon, the appeal is preferred on or before 16.1.2020.

We only hope and expect the appropriate authority to consider and decide the appeal expeditiously on its own merit and with reasonable dispatch, of course by a speaking order.

Learned counsel for the parties undertake not to take any unnecessary adjournments.

All issues are left open.

The petition is disposed of in the aforesaid terms.

(Sanjay Karol, CJ)

(Anil Kumar Upadhyay, J)

K.C.Jha/-

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