

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.21807 of 2019

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Omkar Ceramic a Partnership firm having its office at 70 Ft. IOC Road, Bye Pass, Patna through its partner Dipikaben Milan Virani aged about 31 year Female, wife of Milan Kanjgibhai Virani resident of 293, Mahavir Nagar Society, Yogi Chok, Punagam, Choryasi, Bombay Market, Surat, Gujrat at present residing at A/301, Kashyap Suman Place, Main Road, RMS Colony, PO and PS Kankarbagh, District Patna.

... .. Petitioner/s

Versus

1. Commissioner of State Tax having its office at Vikas Bhawan Patna.
2. Addl. Commissioner of State Tax (Appeal), West Division, Patna.
3. Joint Commissioner of State Tax, Investigation Bureau, Bihar, 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 : 18-12-2020

The petitioner has prayed for following relief:

“1 (i) the show cause notice dated 21.01.2019 (as contained in Annexure 2) issued by the respondent no.3 under section 74 of the Bihar Goods and Services Tax Act, 2017 for the period 2017-18 be quashed.



(ii) the order dated 11.03.2019 (as contained in Annexure-3 Series) passed by the respondent no.3 under section 74(9) of the Bihar Goods and Services Tax Act, 2017 for the period 2017-18 be quashed.

(iii) the order dated 20.08.2019 (as contained in Annexure-4) passed by the respondent no.2 dismissing the appeal in limine on the solitary ground of delay in filing of the appeal be quashed.

(iv) the notice of demand dated 12.03.2019 (as contained in Annexure-3 Series) issued by the respondent no.3 be quashed.

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

Learned counsel for the petitioner prays that the instant petition be disposed of exactly in the same terms as contained in judgment dated **10.12.2020** passed by a co-ordinate Bench of this Court in **C.W.J.C. No. 21430 of 2019**, titled as **Omkar Ceramic Vs. Commissioner of State Tax & Ors.**

No objection to such prayer being allowed.

As mutually agreed, the instant petition stands disposed of in terms of judgment dated **10.12.2020** passed by a co-ordinate Bench of this Court in **C.W.J.C. No. 21430 of 2019**, titled as **Omkar Ceramic Vs. Commissioner of State Tax & Ors.**, and the directions contained therein shall also govern the



instant case *mutatis mutandi*.

Interlocutory Application(s), if any, shall stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Amrendra/P.K.P/

AFR/NAFR	
CAV DATE	
Uploading Date	21.12.2020
Transmission Date	

