IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.22230 of 2019

==

M/s Micro Info Solution Pvt. Ltd. having its Registered office at Ground Floor, Besides Saraswati Apartment, Charkothi- D, S.P. Verma Road, Patna-800001 through its Authorized Signatory namely Santosh Kumar Karn, Aged about 39 Years, Gender Male, Son of Late Raghavendra Lal Das, Resident of 4th Floor, Chitra Complex, Bailey Road, Patna, P.S. Rajeev Nagar, District-Patna.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner, State Tax Department, Government of Bihar, Patna.
2. The Joint Commissioner, State Tax, Gandhi Maidan Circle, Patna.
3. The Assistant Commissioner, State Tax, Gandhi Maidan, Patna.

... ... Respondent/s

==

Appearance :

For the Petitioner/s : Mr.Alok Kumar

For the Respondent/s : Mr.Vikash Kumar (Sc11)

==

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

3 14-01-2020 The petitioner has prayed for the following relief:

> "For quashing/setting aside the order and demand dated 30.05.2019 passed by the learned Assistant Commissioner, State Tax, Gandhi Maidan Circle, Patna whereby and whereunder Tax, interest and penalty has been imposed to the tune of Rs. 97,378/- by rejecting the claim of transitional credit of SGST under Section 140 of

> GST Act, 2017 and other relief or reliefs for which the petitioner is entitled on the facts and circumstances of the case."

It is not disputed before us, as urged by Mr. Vikash Kumar, learned counsel appearing on behalf of respondents, that petitioner has an equally efficacious alternative remedy of preferring an appeal under the provisions of Bihar Goods and Services Tax Act, 2017.

Learned counsel for the petitioner states that petitioner shall be content, if petitioner is permitted to exhaust such remedy by filing a statutory appeal.

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

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 18.02.2020.

We only hope and expect the appropriate authority to consider and decide the appeal on its own merit and with reasonable dispatch.

Learned counsel for the parties undertake not to take any unnecessary adjournment in such proceedings.

All issues are left open.

Accordingly, the present petition stands disposed of reserving liberty aforesaid.

(Sanjay Karol, CJ)

(Anil Kumar Upadhyay, J)

sujit/-

U			