IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1404 of 2020

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M/s Maa Cable Network an association of person through its Principal Officer Ashok Kumar (Male) aged about 45 years S/o Shri Arun Kumar Sinha, R/o Mohalla- Brahmpura, Sanjay Talkies Road, P.O. MIT, P.S.- Brahmpura, Thana and Dist. Muzaffarpur- 842003 (Bihar).

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner State Tax-cum- Secretary, Commercial Taxes Department, having its office at Vikash Bhawan Bailey Road, Patna.
2. Joint Commissioner of Commercial Taxes (Appeal), Tirhut and Saran Division, Muzaffarpur.
3. The Assistant Commissioner of Commercial Taxes (ACCT), Muzaffarpur East Circle, Muzaffarpur.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr.Ramesh Kumar Agrawal, Adv.
For the Respondent/s : Mr.Vikash Kumar (Sc11)

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

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 21-01-2020 Heard learned counsel for the petitioner and learned counsel for the respondents.

This application has been preferred praying inter alia for the following relief/s:

> "For issuance of an appropriate writ(s), order(s) and/or direction(s) in the nature of the writ of certiorari quashing the common order dated 11.09.2019 passed by the Commercial Taxes Tribunal, Bihar, Patna under Rule 37 of the Bihar

> Entertainments Tax Rules, 1984 (hereinafter referred to as 'the Rules' only) in Revision Cases Nos.ENT0MZ 01-12/2018 relating to the periods from 13.11.2008 to 30.09.2011, by which petitioner's Limitation Application has been dismissed on the ground that there is no sufficient cause for condoning the delay in spite of the fact as per the impugned order itself it is not clear that the communicatory copy was received by the petitioner or not and further, the doctor has admitted that the petitioner was suffering from diabetic, high blood pressure, insomnia, fatty liver etc. during the relevant period."

After the matter was heard for some time, learned counsel appearing for the parties pray for passing of the following order, on mutually agreeable terms:

(a) The impugned order dated 11.9.2019, passed by Commercial Taxes Tribunal, Bihar, Patna in Revision Cases Nos. ENT-MZ 01-12/2018, titled as M/s Maa Cable Network Vs. The State of Bihar & Ors., dealing only with the limitation application is quashed and set aside;

(b) The petitioner shall appear before the appellate authority on 3.2.2020, at 10:30 a.m. and place on record a copy of the instant order;

(c) The appeal be heard on merits when the petitioner undertakes to fully cooperate and not take any unnecessary adjournment when the authority shall positively decide the appeal on merits, in accordance with law, within a period of 45 days;

(d) All issues left open;

(e) Any of the parties, if so aggrieved, can resort to such rights as are otherwise available in accordance with law.

(f) It shall be open for the parties to place on record additional material, including by way of pleadings and documents. This they shall positively do within 30 days from the date of appearance.

The application is disposed of in the aforesaid mutually agreeable terms.

(Sanjay Karol, CJ)

(Anil Kumar Upadhyay, J)

K.C.Jha/-

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