

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.16658 of 2018

Subodh Bhagat @ Subodh Kumar Bhagat, Son of Late Ganesh Bhagat,
resident of Village/Mohalla Manharanlal P.S P.O. Lalbagh Town Thana
District- Darbhanga.

... .. Petitioner/s

Versus

1. The State Of Bihar through The Chief Secretary, Govt. of Bihar, Patna
2. The Commissioner-cum Secretary, Commercial Taxes Department, Bihar Patna.
3. The Joint Commissioner, Commercial Taxes Administration, Darbhanga Division, Darbhanga.
4. The Deputy Commissioner, Commercial Taxes, Darbhanga Circle, Darbhanga.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr.Nityanand Jha, Advocate
For the Respondent/s : Mr. Vikash Kumar, SC 11

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE PRABHAT KUMAR SINGH

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

6 18-01-2021 Petitioner has prayed for the following relief(s):

“For issuance of appropriate writ/writs, order/orders or direction/directions for setting aside notice dated 02.08.2016 in Form No.V, which has been issued under section 31 of the Bihar Value Added tax Act 2005 read with rule 22(9) of the Bihar Value Added Tax Act, 2005.”

After the matter was heard for some time, learned counsel for the petitioner submits that petitioner shall be content



if a direction is issued to the concerned respondent/s to consider and decide the appeal which the petitioner shall be filing for redressal of the grievance(s).

Learned counsel for the respondents states that if such an appeal is filed by the petitioner, the authority concerned shall consider and dispose it of expeditiously and preferably within a period of three months from the date of its filing along with a copy of this order.

Statement accepted and taken on record.

Petition is disposed of with the direction to the concerned respondent to consider and dispose of the appeal so filed expeditiously and preferably within a period of three months from the date of its filing along with a copy of this order.

It stands clarified that 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.

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

Needless to add, while considering such appeal,



principles of natural justice shall be followed and due opportunity of hearing afforded to the parties.

Liberty reserved to the petitioner to approach the Court, if the need so arises, 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)

(Prabhat Kumar Singh, J)

K.C.Jha/-

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