IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.8402 of 2021

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M/S Shiv Coal Trading a Proprietorship firm at Baijalpur Kesho, Baijalpur (through its proprietor, Mukesh Kumar Pankaj, aged about 48, (Male), Son of Late Siyaram Singh, Resident of vill.- Devichak, P.S.- Fatwah, District- Patna.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, State Taxes Department, Government of Bihar, Patna.
2. The Principal Secretary, State Taxes Department, Government of Bihar, Patna.
3. The Joint Commissioner, State Taxes, Saran Circle, Chapra.
4. The Dy. Commissioner, State Taxes, Saran Circle, Chapra.
5. The Special Commissioner, State Taxes, Central Investigation Bureau (C.I.B.), of Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Sriram Krishna, Advocate
		Mr. Dr. Kamal Deo Sharma, 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 : 30-11-2021

Heard learned counsel for the parties.

Petitioner has prayed for the following relief(s).

> I. For issuance of writ in the nature of mandamus directing the Respondent State Taxes Department to withdraw to put the name of the petitioner firm as existing dealers from non existing dealer as identified in notices issued vide Reference No.1066 dated 04.11.2019 & Ref. No.2A10111900080900 dated 06.11.2019 wherein petitioner has been said to be non existing dealer which is wholly misconceived, arbitrary or illegal.

> II. For issuance of writ in the nature of declaration holding that as the that as the petitioner is being existing dealer and is registered with the State Taxes Department under Bihar Vat Act as well as G.S.T Act, 2017 and as a regular taxes payee can be held as non existing dealer by the State Taxes Department that to without assigning any reason whatsoever is wholly illegal and arbitrary and unsustainable in the eye of law.
>
> III. For issuance of wet in the nature of mandamus restraining the respondents from issuing notices to clients of petitioner whereby they are being registered from doing business that the petitioner holding the petitioner is non existing dealer for order /orders.
>
> IV. For issuance of the writ in the nature of mandamus directing the respondents to considered his application dated 14.02.2020 and make the petitioner as existing firm so that he can do his business.
>
> V. For to any other relief/s to which the petitioner is found entitled to in facts and circumstances of the present case."

Sri Vikash Kumar, learned counsel for the State, states that subject to the petitioner complying with all the conditions/pre-requisites for hearing of the appeal, the appeal preferred by the petitioner laying challenge to the orders passed by the Assessing Authority, as also subject matter of the present writ petition shall be heard and decided by the appellate authority within a period of two months. In these circumstances, we dispose of the present petition in the following terms:-

The petitioner shall fully cooperate and appear before the appellate authority and make himself available before the appellate authority on 15.12.2021 at 10.30 A.M. reserving liberty to place additional material in support of the record. The appellate authority shall decide the appeal on merits within a period of two month.

Since the period for which petitioner was held to be non-existent has expired, as such, we are not required to go into this issue under Rule 86A.

The petition stands disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

veena/rajiv-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	
Transmission Date	NA