

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.2614 of 2022**

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M/S Sana Leathers at Brahampura, Muzaffarpur, P.O.-Muzaffarpur, P.S. and District-Muzaffarpur through its proprietor Atikur Rahman, aged about 65 years (Male), son of Late Fazlur Rahman, resident of 31/1 Devendra Mallick, Devendra Mallick Street, Kolkotta, P.O.-Coloo, P.S.-Bow Bazar, District-Kolkotta.

... .. Petitioner/s

Versus

1. The State of Bihar through Commissioner, Commercial Taxes, Bihar, Patna.
2. The Joint Commissioner Commercial Tax Tirhut Division, Muzaffarpur.
3. The Deputy Commissioner Commercial Tax East Circle, Muzaffarpur.

... .. Respondent/s

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**Appearance :**

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|----------------------|---|------------------------------------|
| For the Petitioner/s | : | Mr. Raj Nandan Prasad, Advocate    |
|                      |   | Mr. Syed Sadaque Hussain, 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 : 21-02-2022**

Heard learned counsel for the parties.

Petitioner has prayed for the following relief(s):-

1. That this application is being filed for issuance of appropriate writ, order, or orders, direction, quashing the order dated 02.03.2020 passed by the Commercial Taxes, Tribunal, Bihar, Patna (hereinafter called Tribunal) in Appeal Case No. MZ-192/2018 whereby the said case before the learned Tribunal filed by the petitioner has been rejected on the ground of non-appearance of petitioner as-well-as non-compliance to deposit 20% amount of disputed amount.

Petitioner has prayed for quashing of the order



dated 02.03.2020 passed by the Commercial Taxes Tribunal, Bihar, Patna in Appeal Case No. MZ-192/2018 for the period 2012-13.

Learned counsel for the petitioner states that in view of Section 24 of Bihar Commercial Taxes Tribunal Regulation, 1979, petitioner shall prefer an application for restoration of the appeal as also deposit the amount before the Appellate Authority. This he shall do within a period of two weeks from today.

Statement accepted and taken on record.

Shri Vikash Kumar, learned Standing Counsel No. 11 states that as and when any such petition is preferred, the same shall be considered and decided sympathetically, though in accordance with law.

In view of the same, the present petition stands disposed of with a request to the authority to positively consider the petitioner's application as and when moved within a period of four weeks thereafter.

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

Learned counsel for the respondents undertakes



to communicate the order to the appropriate authority  
through electronic mode.

**(Sanjay Karol, CJ)**

**(S. Kumar, J)**

Amrendra/PKP

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