IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2972 of 2022

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Jyoti Forge and Fabrication Private Limited having its Office at H/O Manoj Ray, Road No.11, Rajiv Nagar, Patna through its Authorized Signatory Rohit Raj (Male aged about 23 Years) Son of Shri Arun Prasad Rameshwar Shanti Bhawan, Babu Tola Lane, PMCH, Govind Mitra Road, P.S. Arya Kuamr Road, P.S. Arya Kumar Road, District-Patna.

... ... Petitioner/s

Versus

1. Commissioner of State Tax having its Office at Vikas Bhawan Bailey Road, Patna.
2. Addl. Commissioner of State Tax (Appeal), Patna West Division, Patna.
3. Asst. Commissioner of State Tax, Patna Central, Patna West Bihar.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. D.V.Pathy, 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 : 28-02-2022

Heard learned counsel for the parties.

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

i) the order dated 13.08.2021 (as contained in Annexure-3) passed by the respondent no. 2 in Appeal Case No. – AD1003210023932 for the Period 2019 – 20 dismissing the appeal in liminie only on the ground of non-furnishing certified copy of the impugned order be set aside and quashed.

ii) the order dated 11.02.2021 (as contained in Annexure-1 Series) passed by the respondent no. 3 for the Period 2019 – 20 be set aside and quashed.

iii) the notice of demand dated 11.02.2021 (as contained in Annexure-1 Series) issued by the respondent no. 3 for the Period 2019 – 20 be set aside and quashed.

iv) for granting any other relief (s) to which the petitioner is otherwise found entitled to.

We notice that the impugned order dated 13.08.2021 passed by the respondent no. 2, the Additional Commissioner of State Tax (Appeal), Patna West Division, Patna (Annexure-3), cryptic in nature, needs to be set aside only on the ground that it does not even contain the reasons necessarily required for making the order self-explainable and/or comprehensible. The Appellate Authority summarily dismissed the appeal without assigning any cogent reason, thus, seriously prejudicing the petitioner's cause and case.

It is stated before this Court that the petitioner has already deposited 10 per cent of the amount making the appeal mature to be heard on merits.

On the other hand, Shri Vikash Kumar, learned Standing Counsel No. 11, states that he has no objection with the matter being remanded to the appellate authority for consideration of the petitioner's case on its own merit in accordance with law, provided the petitioner files a certified copy of the impugned order.

In view of the same, the petition stands disposed of in the following mutually agreeable terms:-

(a) Impugned order dated 13.08.2021 passed by the Respondent No. 2, namely the Additional Commissioner of State Tax (Appeal), Patna West Division, Patna in Appeal Case No. AD1003210023932 (Annexure-3) stands set aside;

(b) Petitioner shall appear before the appropriate authority on 21st of March, 2022 at 10:30 A.M., if possible through digital mode;

(c) Opportunity shall be granted to the parties to place on record all essential documents and materials, if so required and desired;

(d) Petitioner through learned counsel undertakes to fully cooperate in such proceedings and not take unnecessary adjournment;

(e) The appellate authority shall decide the appeal on merits expeditiously, preferably within a period of two months from the date of appearance of the petitioner, in compliance of the principles of natural justice;

(f) A copy of the reasoned and speaking order, passed after giving adequate opportunity to place on record all relevant documents and materials on record, be supplied to the parties;

(g) Equally, liberty reserved to the parties to take recourse to such other remedies as are otherwise available in accordance with law;

(h) We are hopeful that as and when petitioner takes recourse to such remedies, as are otherwise available in law, before the appropriate forum, the same shall be dealt with, in accordance with law and with reasonable dispatch.

(i) We have not expressed any opinion on merits and all issues are left open;

(i) If possible, proceedings during the time of current Pandemic [Covid-19] would be conducted through digital mode;

(j) Liberty reserved to the petitioner to challenge the order, if required and desired.

The instant petition sands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, also stands 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

AFR/NAFR	
CAV DATE	
Uploading Date	03.03.2022
Transmission Date	