IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7037 of 2022

M/s UAL-UTTAR PRADESH having its registered head office at Village-Barampur, Tahsil-Kerakal, Police Station-Barampur, District-Jaunpur, Uttar Pradesh, 221010 and having its local office at Gita Nilayam, near Ganpati Apartment, Umesh Cinema, Road, Police Station-Sadar, Hajipur, District-Vaishali through its authorized representative and Assistant General Manager namely Sunil Kumar Mishra (Male), aged about 61 years, son of Late Mahesh Chandra Mishra, resident of Gita Nilayam, near Ganpati Apartment, Umesh Cinema Road, Police Station-Sadar, Hajipur, District-Vaishali.

... ... Petitioner/s

Versus

1. The State of Bihar through the Secretary cum Commissioner, Commercial Taxes Department, New Secretariat, Bailey Road, Patna.
2. The Secretary cum Commissioner, Commercial Taxes Department, New Secretariat, Bailey Road, Patna.

... ... Respondent/s

Appearance :

For the Petitioner/s	:	Mr. Sanjeev Kumar, Advocate Mr. Alok Kumar, Advocate
For the Respondent/s	:	Mr. Vikash Kumar (SC-11)

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 17-05-2022

Heard learned counsel for the parties.

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

i) To issue a Writ in the nature of Mandamus or direction commanding the respondent no.2 to dispose of the Revision Case bearing no. C.C.(S)-298/2018-19 which is pending since 2018.

ii) To any other relief or reliefs to which the petitioner is entitled in the facts and circumstances of the case.

Learned counsel for the petitioner states that petitioner's revision being Revision Case No. C.C.(S)-298/2018-19 is pending before the Revisional Authority since 2018, and petitioner shall be content if a direction is issued for expeditious disposal of the same.

Learned counsel for the respondents states that the Revision shall be considered and decided by the Revisional Authority i.e. Secretary cum Commissioner, Commercial Taxes Department, New Secretariat, Bailey Road, Patna, within a period of four weeks from the date of appearance of the petitioner before the Revisional Authority along with a copy of this order, as uploaded on the High Court website.

Statement accepted and taken on record.

As such, without going into the correctness of the averments made in the petition, we dispose of the present petition in the following terms:-

(a) Petitioner shall make himself available before the Appellate Authority on 25th of May, 2022;

(b) 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 and not take unnecessary adjournment;

(e) The Revisional Authority shall decide the revision on merits, in compliance of the principles of natural justice;

(f) The Revisional Authority shall pass a reasoned and speaking order, within a period of four weeks from the date of appearance of the petitioner before the Revisional Authority;

(g) Copy of the order passed by the Revisioinal Authority shall 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;

(j) Liberty reserved to the petitioner to assail the order, before the appropriate forum, should the need so arise subsequently.

The instant petition sands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, stands disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Amrendra/PKP

AFR/NAFR	
CAV DATE	
Uploading Date	18.05.2022
Transmission Date	