IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1863 of 2023

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M/s Technoculture Resorts and Business Centre Private Limited, through its authorized Representative Sushma Kumari, Female, aged about 54 Years having its registered Office at NA, Arya Motors India Pvt. Ltd., NA, Patuaha, P.S. Saharsa, District-Saharsa.

... ... Petitioner/s

Versus

1. The State of Bihar through Commissioner Commercial Tax Department.
2. District Magistrate, Saharsa, District- Saharsa.
3. Joint Commissioner of State Tax, Purnea Division, District- Purnea.
4. Joint Commissioner of State Tax, Saharsa Circle, Saharsa.
5. Assistant Commissioner of State Tax, Saharsa Circle, Saharsa.
6. Certificate Officer, Saharsa, District- Saharsa.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Anurag Saurav, Advocate
For the Respondent/s	:	Dr. K.N.Singh, Addl.Solicitor General
		Mr. Anshuman Singh, Sr. SC, CGST& CX
For the State	:	Mr. Vikash Kumar, S.C.11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

5 12-07-2023 The petitioner is aggrieved with the order passed on 22.12.2020 produced as Annexure-6. The only contention raised is that when the objection was in place the Assessing Officer has not considered the said objection. In fact, the assessment order clearly indicates that there is no objection in place. The petitioner contends that in fact, an objection was filed as per Annexure-5. We have looked at Annexure -5 which is not even signed. There is no acknowledgment of such objection by the

Assessing Officer also.

In any event, even assuming that there was an objection in place the petitioner ought to have taken up the issue before the first appellate authority, under section 107 of the Bihar General Goods and Services Tax Act. Three months is provided for filing an appeal and then a further time of one month is also provided for filing an appeal with delay. It is trite that the first appellate authority or the tribunal or even this Court cannot condone the delay beyond the period provided for filing a delayed appeal. It has also to be noticed that the writ petition was filed after three years of the order, in the year 2023.

We find absolutely no reason to entertain the writ petition and the same stands dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Bibhash/Saurabh

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