IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2995 of 2023

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M/s Alok Constructions through Ranjeet Kumar, Son of Narayan Prasad Singh, male, aged about- 47 years, resident of Gita Niwas, Ward no.- 11, Gautam Nagar, Saharsha.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner, Department of Commercial Taxes, Govt. of Bihar, Patna.
2. The Additional Commissioner of State Taxes, Saharsa Circle, Saharsa.
3. The Assistant Commissioner of State Taxes Patliputra Circle, Saharsa.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Shailesh Anand, Advocate
For the Respondent/s : Mr. Vivek Prasad, GP-7

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE MADHURESH PRASAD

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

3 04-04-2023 Learned counsel for the State submits that the order was auto-populated in the portal of the Department and the petitioner was very much aware of the said order. It is also pointed out that there was a mismatch insofar as the tax paid by the supplier and the input tax claimed by the petitioner/assessee.

In any event, we find that Section 107 (4) of the Bihar Goods and Services Tax Act provides only a period of three months for filing an appeal and a further period of one month within which delay condonation can be permitted by the Appellate Tribunal.

As has been held by the Hon'ble Supreme Court, in such circumstances of the special enactment having provided a specific time for filing an appeal, Section 5 of the Limitation Act stands excluded.

In such circumstances, we find no reason to entertain the writ petition.

Writ petition is dismissed.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

Sumit/Shashank-

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