

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2334 of 2023

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Shreya Enterprises through its Proprietor Sonu Kumar aged about 42 years,
Male, Son of Sri Mahesh Prasad Barnwal, resident of Hajiganj, P.O.- Jhauganj
Near L.I.C. Office, P.S.- Chowk Patna City, Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through the Chief Secretary, Govt. of Bihar, Patna.
2. The Secretary-Cum- Commissioner, Commercial Tax, Bihar, Patna.
3. State Tax Additional Commissioner (Appeal), Patna East Division, Patna.
4. State Tax Joint Commissioner, Patna City West Circle, Patna.
5. Assistant Commissioner of State Tax, Patna City West Patna, East Bihar,
Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Abhitabh Kumar, Advocate
For the Respondent/s : Mr. Vikash Kumar (SC11)

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 06-04-2023 The above writ petition is filed challenging an

assessment order.

There is a statutory remedy available under the Bihar
Goods and Services Tax Act, 2017.

The learned counsel for the petitioner submits that the
assessment order was not served in accordance with the
statutory mandate, within seven days. However, the order has
been served and has been produced as Annexure-1 to the writ
petition.



If at all it was not served in accordance with the statutory mandate, then it is for the petitioner to make that prayer before the appellate authority and seek for condonation of delay.

Leaving open the said remedy, we close the writ petition.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

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