**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No.2323 of 2023**

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M/s Morefun Communication Private Limited 4th Floor Nutan Plaza, Bandarbagicha, Dakbanglow Road, Patna through its Finance Manager, Deepak Kumar Dosi, aged about 33 years, Male, Son of Kantilal Dosi, Resident of Ward No. 4, Ganoda, Ganora, Bansuara, Rajasthan.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Chief Commissioner State Tax, Bihar, Patna.
2. The Chief Commissioner, State Tax, Bihar, Patna.
3. The Commercial Tax Officer, Gandhi Maidan, Circle, Patna.
4. The Joint Commissioner, State Tax Gandhi Maidan Circle, Patna.
5. The Assistant Commissioner, State Tax Gandhi Maidan Circle, Patna.

... ... Respondent/s

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**Appearance :**
For the Petitioner/s : Mr. Ranjeet Kumar, Advocate

For the Respondent/s : Mr. Vivek Prasad (GP7)

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**CORAM: HONOURABLE THE CHIEF JUSTICE**
**and**
**HONOURABLE MR. JUSTICE MADHURESH PRASAD**
**ORAL JUDGMENT**
**(Per: HONOURABLE THE CHIEF JUSTICE)**

**Date : 04-04-2023**

The challenge is against the assessment order dated 22.06.2019 passed by the Assistant Commissioner, State Tax Gandhi Maidan Circle, Patna, contained in Annexure-6 to the writ petition.

The entire demand has been paid, submits the learned counsel for the petitioner, and the prayer is for permitting an appeal to be instituted under Section 107 of the Bihar Goods and Services Tax Act, 2017. The delay was occasioned, according to the counsel for the petitioner, due to Covid Pandemic situation and the death of the father of the counsel for the petitioner.

Section 107 (4) of the Act provides for an appeal within three months and also permits condonation of delay if the appeal is filed within a further period of one month. As has been held by Hon'ble the Supreme Court when there is a specific time provided for condonation of delay, the Appellate Authority or the Tribunal cannot exercise the power to condone the delay beyond the period specified and in such circumstances, Section 5 of the Limitation Act has absolutely no application.

In the present case, we do not think that either the Covid Pandemic situation or the bereavement in the family of the counsel for the petitioner explains the long delay which has been occasioned. The order itself was passed long before the Covid Pandemic and its about one and half years since the

Pandemic situation has abated. We find it not legally permissible to permit the petitioner to approach the statutory authority with such enormous delay.

The writ petition stands dismissed.

**(K. Vinod Chandran, CJ)**

**( Madhuresh Prasad, J)**

Sunil/-

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| **AFR/NAFR** | NAFR |
| **CAV DATE** | |
| **Uploading Date** | 05.04.2023 |
| **Transmission Date** | |