IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2986 of 2023

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Rajeshwar Pathak Son of Shyam Raj Pathak, Resident of Saguna, Gandhi Murti, Danapur Cantt, Patna, Bihar- 801503

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner, Department of State Tax, Government of Bihar, Patna.
2. The Joint Commissioner of State Taxes, Danapur Circle, Danapur.
3. The Deputy Commissioner of State Taxes, Danapur Circle, Danapur.
4. The Assistant Commissioner of State Taxes, Danapur Circle, Danapur.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Ajay Kumar Prasad, Advocate
Mr. Deepak Kuma, Advocate
Mr. Kamal Kishore Kumar, Advocate

For the Respondent/s : Mr.Vikash Kumar, SC 11

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

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 06-04-2023

The writ petition is filed against Annexure-A, the order of the Proper Officer dated 05.03.2021 passed under the Bihar Goods and Services Tax Act, 2017.

As per Section 107 of the Act, an appeal is maintainable within three months from the date of order or receipt of the certified copy and there is also provision for condonation of delay if the appeal is filed with a delay of one month. It is trite that when there is specific period provided for condonation of delay, there is no question of the appellate authority condoning the delay, if the appeal is filed beyond the period of the limitation. In fact, the writ petition is filed seeking consideration of the appeal yet to be filed before the first appellate authority.

Considering also the fact that almost two years have elapsed from the date of assessment order, we are of the opinion that no such indulgence can be granted.

Writ petition stands dismissed.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

Sujit/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	10.04.2023
Transmission Date	