

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4282 of 2022

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SPML Infra Limited A company incorporated under the Companies Act, 1956 having its registered office at 7A, Ground and First Floor, Kailash Enclave near Sangita Apartment, Shivpuri, Boring Road, Patna through its authorized signatory Chandra Prakash (aged about 52 years) son of Banaras Prasad resident of Saraswati Sadan, Road No. 3, Chiraiyatand, Postal Park, Phulwari, Patna - 800001.

... .. Petitioner/s

Versus

1. State of Bihar Through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. Addl. Commissioner of State Tax (Appeals), Central Division, Patna.
3. Asst. Commissioner of State Tax, Patna Special Central, Bihar.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr.D.V.Pathy, 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 JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 03-05-2023

The petitioner is aggrieved with Annexure-3 order, which was rejection on an appeal on the grounds of non-payment of the total amount of tax, penalty and interest in accordance with the assessment order, which was impugned in the appeal.

It is submitted by the learned counsel for the petitioner that only interest portion, which comes to a small amount of Rs. 18,036/- was not paid.



We are of the opinion that the Appellate Authority ought to have given an opportunity to pay the said amount. If the petitioner pays the said amount within a period of three weeks from today, the appeal shall stand restored and the same shall be heard and disposed of on merits.

Writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

Sujit/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	08.05.2023
Transmission Date	

