

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6135 of 2023

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Sandhya Samrat Construction and Services Pvt. Limited through its Managing Director, Madhukar Kumar, aged about 50 years, male, son of Ram Naresh Singh, resident of D-204, Om Raj Apartment, Jamal Road, P.S. Gandhi Maidan, District-Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Commercial Taxes, Patna.
2. The Commissioner, State Tax, Patna Division, Patna.
3. The Assistant Commissioner, State Tax, Patna West Circle, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Sanjay Kumar, Advocate
		Mr. Akash Anand, Advocate
For the Respondent/s	:	Mr. Vikash Kumar, S.C. 11

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE MADHURESH PRASAD

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 16-05-2023

The petitioner is before us seeking for condonation of delay in an appeal which has not yet been filed. The appeal is sought to be filed from Annexure P-1 order dated 23.08.2022. Section 72 of the Bihar Value Added Tax Act, 2005 provides for an appeal to be filed within 45 days and there is also a provision enabling the Appellate Authority to condone the delay on satisfaction of the reasons shown if an appeal is filed. When an appeal is also not filed, it is premature for this Court to issue a direction to condone the delay. The petitioner would be left the



remedy to file an appeal and seek for condonation of delay
which could be at the discretion of the Appellate Authority.

The writ petition stands dismissed.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

Anushka/PKP

AFR/NAFR	
CAV DATE	
Uploading Date	17.05.2023
Transmission Date	

