IN THE HIGH COURT OF JUDICATURE AT PATNA
CIVIL REVIEW No.39 of 2018
In
Civil Writ Jurisdiction Case No.12158 of 2016

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Ujjain Engicon India Pvt. Ltd. a Company inocrporated under the Companies Act, 1956 having its registered office at Valmikinagar, P.O. and P.S.- Valmikinagar, District West Champaran through its Director, Mahendra Kishore Singh, Son of Sri Harendra Kishore Singh, resident of At- Valmikinagar, P.O. and P.S. Valmikinagar, District- West Champaran.

... ... Petitioner/s

Versus

1. The State of Bihar through Commissioner of Commercial Taxes, Bihar having its office at Vikas Bhawan, Bailey Road, Patna.
2. Asstt. Commissioner of Commercial Taxes, Bagaha Circle, Bagaha West Champaran. Bagaha Circle, Bagaha West Champaran.

... ... Opposite Party/s

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Appearance :
For the Petitioner/s : Mr. D.V. Pathy, Advocate
For the Opposite Party/s : Mr. Manish Kumar, AC to AAG-6

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CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE JITENDRA KUMAR
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 26-07-2023

The present civil review petition is filed to recall the order dated 04.10.2016, passed in C.W.J.C. No. 12158 of 2016.

2. The core issue involved in the civil review petition is what is the cut off date is required to be taken note of for the purpose of invoking Section 31- Assessment or Re-assessment of Tax of the escaped turn over. This Court has taken note of Section 24(3) of the Act for the purpose of computation of four years. In other words due date of 31st December of the particular year has been taken into consideration. In the present case, 31st December, 2009 has been taken into consideration so as to say that Section 31 has been invoked by the respondent and it is within the time limit stipulated of four years.

3. Para 10 of the order dated 04.10.2016 reads as under:-

> *In terms of Rule 21 of the Rules, the return is required to be scrutinized before the expiry of the due date within the meaning of sub-section(3) of Section 24 of the Act. If the provisions of Section 24(3) of the Act and Rule 21 are read together, it will show that in respect of assessment year 2007-08, due date would be 31st of December, 2009. Therefore, the assessment could be completed within four years of 31st of December, 2009 i.e. 31st of December, 2013. The order of assessment has been passed on June 20, 2013 is thus within the period of limitation.*

4. Learned counsel for the review petitioner submitted that cut of date for the purpose for computing four years, 31st December, 2009 cannot be taken into consideration. On the other hand, date of return filed by the petitioner is relevant i.e. 01.06.2009 and it cannot be 31st December, 2009 in the light of deeming provision. This Court has already interpreted Rule 21 read with Sub-Section 3 of Section 24 of the Act so as to which is the relevant date for the purpose of computing four years with reference to due date as on 31st December of the respective year.

In the present case, it would be 31^{st} December, 2009.

5. In light of these facts and circumstances, it is not a matter of error apparent on the face of the record so as to invoke order 47 Rule 1.

6. Accordingly the present Civil Review Petition stands dismissed.

(P. B. Bajanthri, J)

(Jitendra Kumar, J)

Amerendra/ramesh/-

AFR/NAFR	
CAV DATE	
Uploading Date	
Transmission Date	