

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10711 of 2023

M/s Sameer Alam through its Proprietor Sameer Alam, Male, aged about 41 years, son of Md. Idrish, Resident of Ward No. 06, Ranjeetpur, Samastipur, Bihar.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Taxes, New Secretariat, Patna.
2. The Assistant Commissioner, State Taxes, Samastipur Circle, Samastipur, Bihar.
3. The Additional Commissioner (Appeal), State Taxes, Darbhanga Commissioner, Darbhanga, Bihar.

... .. Respondent/s

Appearance :

For the Petitioner/s : Ms. Archana Sinha @ Archana Shahi, Advocate
For the Respondent/s : Mr. Vivek Prasad (GP 7)

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

- 4 24-08-2023 1. The appeal was dismissed only on the ground of certified copy not being made available within the time provided under the Rules. As of now there is no such requirement and even otherwise a self attested copy would suffice.
2. In such circumstances, we are of the opinion that the appeal should be restored to the files of the appellate authority and the matter considered on merits.
3. The assessee shall file a self attested copy of the order before the appellate authority within a period of two



weeks from today. The appeal shall be considered on merits after hearing the assessee or the authorized representative.

4. Writ petition stands disposed of with the aforesaid observation.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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