

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10423 of 2023

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Dalmia Cement (Bharat) Ltd. A Private Limited Company incorporated under the Companies Act, 1956 having its office at 6th Floor, Nutan Plaza, Bandar Bagicha, Near Frazer Road, Patna through its Deputy Manager (F and A) Lakhi Narayan Keshri, (Male, aged about 48 Years) son of Sri Baijnath Keshri, residing at GF 61EH, Kalyanpur Cements Ltd, Officer Qtr, Kalyanpur, Banjari, Rohtas, Bihar -821303.

... .. Petitioner/s

Versus

1. The State of Bihar Through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. Addl. Commissioner of State Tax (Appeal), Central Division, Patna.
3. Asst. Commissioner of State Tax, Patna Special, Patna, 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 PARTHA SARTHY
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

4 31-08-2023 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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