

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4910 of 2009

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M/S MAHABIR PETRO PRODUCTS LTD, a company registered under the Companies Act, 1956 having its corporate and registered office situated Marwari Mohalla, Begusarai and carrying business through its Managing Director Sri. Pradeep Kumar Maskara Son of Late Shiv Dayal Maskara, Resident of Marwari Mohalla, Post+ District- Begusarai.

... .. Petitioner/s

Versus

1. THE STATE OF BIHAR
2. Commissioner of Commercial Taxes, Bihar, Patna (CCT)
3. Dy. Commissioner of Commercial Taxes, Begusarai Circle, Begusarai
4. Asst. Commissioner of Commercial Taxes, Begusarai (CTO)
5. The Commercial Taxes Officer, Begusarai

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Purnendu Singh, Advocate
For the Respondent/s : AAG3

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

(Per: HONOURABLE THE CHIEF JUSTICE)

24 18-12-2023 1. In the present case, the order under challenge is dated 05.09.2008 and it is of the Commissioner of Commercial Taxes. The order of Assessing Authority was challenged before the Commissioner. There is an appeal provided under the Bihar Value Added Tax Act to the Tribunal which has not been availed of. The above writ petition was filed on 16.04.2009.

2. Considering the fact that there are contentions raised on merits of the assessment and quantification, we are of the view that the statutory appeal should be filed before the Tribunal and in the circumstances of the writ petition having



been filed in April, 2009 which is also kept pending before this Court for all these years, it would be appropriate that the petitioner be given liberty to file an appeal before the Tribunal within a period of one month from today.

3. In the aforesaid circumstances, we direct the appeal to be filed within a period of one month from today upon which considering the pendency of the writ application before this Court, the Tribunal would condone the delay and consider the issue on merits.

4. This writ petition is disposed of without any consideration on merits.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Harsh/-

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