

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14878 of 2022

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Kotak Mahindra Bank Ltd. Having its office at Ahmad Hussain Complex,
P.S.- Gandhi Maidan, District- Patna through its Senior Executive Vice
President, Prasad Lanke (Male, aged about 50 years) son of Shri. Narhari
Vishnu Lanke, resident of Flat No.- 1201, one ICC, Island City Centre, G D
Ambedkar, Near Naigaon Mono Rail Station, Dadar, East, Mumbai,
Maharashtra- 400014.

... .. Petitioner/s

Versus

1. Commissioner of State Tax, Bihar Having its office at Vikas Bhawan, Bailey
Road, Patna.
2. Addl. Commissioner of State Tax (Appeal), Central Division, Patna.
3. Asst. Commissioner off Commercial Taxes Special Circle, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. D.V.Pathy, Advocate
For the Respondent/s	:	Mr. P.K. Shahi, AG
		Mr. Vivek Prasad, GP-7
		Ms. Roona, AC to GP-7
		Mr. Sanjay Kumar, AC to GP-7
		Ms. Supragya, AC to GP-7
		Mrs. Manisha Singh, AC to GP-7

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

(Per: HONOURABLE THE CHIEF JUSTICE)

11 18-12-2023 The petitioner is challenging the First Appellate

Authority order produced as Annexure-10. Admittedly,

there is an appeal provided insofar as the Tribunal is

constituted under the Bihar Value Added Tax Act, 2005. The

order is passed on 08.08.2022, and the petitioner has 90

days to file an appeal within which time an appeal could

have been filed. The writ petition itself was registered on



22.10.2022.

2. In such circumstances, we are of the opinion that the petitioner has to approach the Tribunal, and since the writ petition was filed within the period of limitation on an application for condonation of delay being filed, the Tribunal shall condone the delay and the matter shall be heard on merits.

3. The writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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