

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13102 of 2023

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Gypsum Structural India Pravate Limited a Registered Company Having its Place of Busines at Shivajee Colony, Kutchery Hata Purnea, Bihar- 854301 through its Authroised Representative Namely Digvijay Singh Male aged About 31 Years Son of Akhilesh Kumar Singh resident of 49G, Godhna Road, South of Akhara Anaith, Arrah, District-Bhojpur, Bihar-802301.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Additional Commissioner of State Taxes (Appeals) Purnea Division, Purnea.
3. The Assistant Commissioner of State Taxes Purnea Circle, Purnea. (April 2020 to March 2021)

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Gautam Kumar Kejriwal, 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 JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 20-09-2023

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)

Prakash/-

AFR/NAFR	
CAV DATE	
Uploading Date	
Transmission Date	

