

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.3454 of 2024**

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Shree Azad Transport Company Private Ltd. Jai Krishna Road, Patna City, Patna Branch, Patna - 800007, through its Manager, Shri Yogendra Kumar Singh, male, aged about - 52 years, Son of Shri Bachhan Prasad Singh, Resident of Jai Krishna Road, Patna City, Patna - 800007.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Cum Commissioner, Department of State Taxes, Govt. of Bihar, Patna.
2. The Additional Commissioner of State Taxes (Appeals), Patna East Circle, Patna.
3. The Assistant Commissioner of State Tax, Patna City West, Patna East, Bihar.

... .. Respondent/s

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**Appearance :**

|                      |   |                             |
|----------------------|---|-----------------------------|
| For the Petitioner/s | : | Mr.Hrishikesh, Advocate     |
| For the Respondent/s | : | Mr.Vikash Kumar, SC-11      |
|                      |   | Mr.Vikash Khowala, Advocate |
|                      |   | Mr.Shatabdi Sinha, Advocate |

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**CORAM: HONOURABLE THE CHIEF JUSTICE**  
**and**  
**HONOURABLE MR. JUSTICE HARISH KUMAR**  
**ORAL ORDER**

**(Per: HONOURABLE THE CHIEF JUSTICE)**

2      22-02-2024                      The petitioner is concerned with the order dated 06.11.2022 which was an appeal filed, but delayed. The petitioner's contention is that the delay occurred because on the last date of the filing of the appeal, with a delay condonation application i.e., on 10.03.2023, there was a technical glitch which prevented the petitioner from properly submitting an appeal.

2. We specifically asked the learned counsel as to



whether there was such a prayer made in the delay condonation application, raising it as the specific ground for the delay condonation sought. The petitioner’s counsel submits that it was raised, but neither the said appeal memorandum nor the delay condonation application is produced.

3. In such circumstances, for want of substantiation of the grounds raised, the writ petition stands dismissed, however, leaving liberty to the petitioner to file a fresh writ petition with the proper documents.

**(K. Vinod Chandran, CJ)**

**( Harish Kumar, J)**

Anushka/-

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