

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2487 of 2024

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Ms Gharonda Buildcon Private Limited having its office at GI, Mahadevi Apartment, Kashinath Lane, Lohanipur, Kadamkuan, Patna through its director Rishav Bhartia, Gender- Male, age about 27 years, Son of Gopal Sharan Bhartia, Resident of 4th Floor, Gharonda Residence, Prithviraj Path, Above Reliance Trends Women, East Lohanipur, Kadamkuan, District- Patna.

... .. Petitioner/s

Versus

1. The State Of Bihar through the Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Deputy Commissioner of State Tax, Patna North Circle, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Ajit Kumar, Adv.
For the Respondent/s	:	Mr. Vikash Kumar, S.C.-11
	:	Mr. Anubhav Khowala, Adv.

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

(Per: HONOURABLE THE CHIEF JUSTICE)

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| 2 | 12-02-2024 | <p>1. The petitioner is aggrieved with the demand made as per an assessment passed on 20.10.2023. The petitioner has not filed an appeal till date. As per Section 107 (4) of the Bihar Goods and Services Tax Act, 2017, there is a time provided of three months for filing an appeal and then a further period of one month within which a delayed appeal can be filed provided there is sufficient cause shown that the appellant was prevented from presenting the appeal within the time prescribed.</p> <p>2. In the present case, the order itself was passed on 20.10.2023 and the time for filing an appeal expired on</p> |
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19.01.2024. There was further time provided for filing an appeal with delay which expires only on 18.02.2024. The writ petition has been filed on 19.01.2024 and it came to be registered on 08.02.2024.

3. We are not inclined to look into the merits of the matter especially, since an appellate remedy is available. However, the writ petition having been filed within the time provided for an appeal, only considering the little time available from today, we grant the petitioner two weeks' time to file an appeal i.e. on or before 27.02.2024.

4. The appeal shall be considered on merits on being filed.

5. This writ petition stands disposed of, accordingly.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

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