IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2117 of 2024

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M/s Maa Gauri Agencies (GSTIN ID-10BXVPA1841C1Z2), Islampur, District-Nalanda through its Proprietor and Authorized signatory, namely Akshay, aged about 28 years, Sex -Male, S/o Mrityunjay Kumar, resident of Mohalla-131, Kamruddinganj, District- Nalanda, Bihar- 803101.

... ... Petitioner/s

Versus

1. The State of Bihar through Commissioner and Secretary, of State Tax and SGST New Secretariat, Vikash Bhawan, Patna PIN- 800001.
2. The Addl. Commissioner of State Tax and SGST(Appeal), Patna (East) Division, Judges Court Road, Bankipore, Patna PIN - 800004.
3. The Addl. Commissioner of State Tax and SGST, Biharsharif Circle, Biharsharif, District-Nalanda.
4. The Assistant Commissioner of State Tax and SGST, Biharsharif Circle, Biharsharif, District-Nalanda.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Apurva Kumar, Advocate
		Mr. Vivekanand, Advocate
For the Respondent/s	:	Mr. Government Pleader 7

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJIV ROY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 07-02-2024 The petitioner is before this Court seeking a rectification under Section 161 of the Bihar Goods and Services Tax Act, 2017. The learned Government Pleader points out that there is a specific time limit for making an application for rectification, which is long over. The learned counsel for the petitioner submits that the second proviso permits rectification applications to be filed purely in the nature of correction of a

clerical or arithmetical error, arising from any accident, slip or omission, for which no limitation would apply. The assessment order was passed on 17.03.2020. The petitioner filed an appeal before the authority within the time period provided under Section 104. The appeal was rejected by Annexure-P/4 order.

2. Now, the petitioner has come with a prayer for rectification even without a rectification application being filed; and none produced on the memorandum of writ petition. There is also no claim of clerical or arithmetical error arising from any accident, slip or omission, in the appeal filed, which appeal is now rejected.

3. Considering the fact that a properly instituted appeal was considered and rejected, we are of the opinion that at this point there is no reason to permit the petitioner to file a rectification application, even under the second proviso.

4. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

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