IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Jurisdiction Case No.766 of 2024
In
Civil Writ Jurisdiction Case No.4150 of 2022

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M/s. B.N. Enterprises through its Partner cum Authorized Signatory, Bhola Nath Prasad, aged about 61 years, Male, Son of Late Lakhi Chand Prasad, resident of village Nechua Jalalpur, P.S. - Kuchaikote, District - Gopalganj, Bihar.

... ... Petitioner.

Versus

1. The State of Bihar through the Commissioner of State Tax cum Secretary Bihar, Patna namely Dr. Pratima. Son of not known to the petitioner.
2. The Joint Commissioner of State Tax, Gopalganj, Saran, Bihar namely Sri Krishna Kumar Son of not known to the petitioner.

... ... Opposite Parties.

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Appearance :

For the Petitioner	:	Mr. Prabhat Ranjan, Advocate.
For the State	:	Mr. Government Pleader- 7.

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CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE ALOK KUMAR PANDEY
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 19-07-2024

The present M.J.C./Contempt Petition is filed for non-compliance of the orders of this Court dated 05.04.2022 passed in C.W.J.C. No.4150 of 2022.

2. Respondents have filed show cause. In paragraph-5 of the show cause, it is stated as under:

> "5. That it is pertinent to note that the petitioner did not appear before the respondent assessing authority on 19.04.2022 as directed by Hon'ble High Court. Since the assessment was going to be barred by

limitation, the assessing authority served a notice dated 24.01.2024 asking the petitioner to appear before it on 29.01.2024 and represent its case. In response to the notice, the petitioner sought adjournment. On 30.01.2024, a show cause notice in form DRC-01 was served on the petitioner. Aggrieved by the show-cause notice, the petitioner has moved the instant contempt petition before the Hon'ble High Court."

3. The same has been countered in the form of filing rejoinder. In paragraphs-8 and 9, it is stated as under:

"8. That it is humbly stated that after passing of the Order by this Hon'ble Court, the Petitioner appeared before the Assessing Authority on 19.04.2022, and made a verbal request for the continuation of proceeding in a virtual mode.

9. That the aforesaid request of the Petitioner was kept in abeyance until 24.01.2024, when the authority again decided to proceed against the Petitioner, little realising the fact that more than 21 months had passed, and the authorities were required to refund the excess payment within a period of two months from the date of order passed by this Hon'ble Court."

4. These are all statements of the petitioner which were after thought for the reasons that it is not supported by any material evidence.

5. Accordingly, the present M.J.C./Contempt Petition stands dismissed.

(P. B. Bajanthri, J)

(Alok Kumar Pandey, J)

P.S./-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	22.07.2024.
Transmission Date	NA