

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6555 of 2024

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Sri Om Perfumery Private Limited having registered office at Ramayan Market, First Floor, Daldali Road, Bakarganj, P.S.- Gandhi Maidan, District- Patna- 800004 represented by its Authorized sugnatory Ram Bilash Ram, age- 65 years, Sex- Male, Son of Badri Ram, Resident of Badri Niwas, D.V.C. Gate, Jakkanpur, P.S.- Jakkanpur, Town and District- Patna- 800001.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner and Secretary, Department of Commercial Tax, Government of Bihar, Vikash Bhawan, Patna- 800001.
2. The Additional Commissioner of State Tax (Appeals), Central Division, Patna.
3. The Joint Commissioner of State Tax, Patna Special Circle, Patna.

... .. Respondent/s

with

Civil Writ Jurisdiction Case No. 6698 of 2024

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Sri Om Perfumery Private Limited having registered office at Ramayan Market, First Floor, Daldali Road, Bakarganj, P.S.- Gandhi Maidan, District- Patna- 800004 represented by its Authorized signatory Ram Bilash Ram (Age 65 Years, Sex Male), son of Badri Ram, resident of Badri Niwas D.V.C. Gate, Jakkanpur, P.S. Jakkanpur, Town and District Patna- 800001.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner and Secretary, Department of Commercial Tax, Government of Bihar, Vikash Bhawan, Patna- 800001.
2. The Additional Commissioner of State Tax (Appeals), Central Division, Patna.
3. The Joint Commissioner of State Tax, Patna Special Circle, Patna.

... .. Respondent/s



Appearance :

(In Civil Writ Jurisdiction Case No. 6555 of 2024)

For the Petitioner/s : Mr.Narendra Kumar, Advocate

For the Respondent/s : Mr.Vivek Prasad, GP-7

(In Civil Writ Jurisdiction Case No. 6698 of 2024)

For the Petitioner/s : Mr.Narendra Kumar, Advocate

For the Respondent/s : Mr.Vivek Prasad, GP-7

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

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 20-04-2024

Both the writ petitions are with respect to refund applications which were rejected by the Assessing Officer. Appeals were taken from both the orders, which were also rejected on merits by the First Appellate Authority. The Tribunal has not yet been constituted and the petitioner has a remedy before the Tribunal.

2. We were not inclined since when we decide the matter then the petitioner would lose an appellate remedy. The learned Counsel for the petitioner took the opportunity to submit before us that he will withdraw the writ petitions; if left with the liberty to approach the Tribunal when it is constituted.

3. The writ petitions would stand closed without any observation on the merits, but, making it clear that the petitioner would be entitled to move the Tribunal when it is constituted,



within the period as prescribed on its constitution.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

Sujit/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	22.04.2024
Transmission Date	

