IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.945 of 2018

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M/s Sanfiled India Ltd., a company incorporated under the provisions of Companies Act, having its head office at B-A, Govindpura, Sector-D, Industrial Area, Bhopal- 462023, Madhya Pradesh, through its authorized Signatory Govind Bansal, S/o H.B. Bansal, 53-B, Sagar Avenue, Ayodhya Bypass Road, Huzur, Bhopal, Madhya Pradesh- 462041.

... ... Appellant/s

Versus

1. The State of Bihar through the Secretary cum Commissioner of Commercial Taxes, Bihar, Patna
2. The Commercial Taxes Tribunal, Bihar, Patna through its Secretary.
3. The Commissioner of Commercial Taxes, Govt. of Bihar, Vikash Bhawan, Patna.
4. The Deputy Commissioner of Commercial Taxes, Sasaram Circle, Sasaram.

... ... Respondent/s

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Appearance :

For the Appellant/s : Mr.Ravi Kumar, Advocate
Mr. Vinay Shraff, Advocate
Mr. Amit Kumar Singh, Advocate
Ms. Sachi Sinha, Advocate

For the Respondent/s : Mr.Vikash Kumar, SC-XI

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 13-03-2024

The appeal has been filed from an order of the Tribunal from which absolutely no question of law arises. The order of the Tribunal is cryptic in so far as rejecting the appeal on the ground that there has been no application filed for condonation of delay of 90 days with sufficient grounds stated therein.

2. In fact, we see from the order that the Advocate of

the appellant was present before the Tribunal. The Advocate was asked to cure the said defect and file a proper application. The Advocate, as has been recorded by the Tribunal, submitted that he is unable to cure the defects and requested the Tribunal to pass whatever orders as they deem fit.

3. It is in this circumstance that the Tribunal dismissed the appeal. As we noticed, we find absolutely no question of law arising from the order. In fact, in such circumstance, the Tribunal could have issued a notice to the appellant, since the counsel had effectively recused from the engagement, which is the consequence of the submissions made before the Tribunal.

4. We also see that the order was passed on 08.05.2017 and it was typed and compared only on 16.07.2018. The present appeal was filed on 12.10.2018. Though no question of law arises, we invoke our jurisdiction under Article 226 of the Constitution of India and set aside the order dated 08.05.2017. The appellant is directed to file an application for condonation of delay showing sufficient grounds, upon which the Tribunal shall consider the delay conditonation, and if satisfied, condone the same and pass orders on merits. The application for delay condonation with sufficient grounds shall be filed within a period of one month from the date of receipt of

the certified copy of the order.

5. The appeal stands disposed of with the aforesaid direction.

6. Interlocutory Application(s), if any, shall stand closed.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

P.K.P./-

AFR/NAFR	
CAV DATE	
Uploading Date	14.03.2024
Transmission Date	