

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9585 of 2024

M/s Barhonia Engicon Private Limited (2018-2019) a Private Limited Company having GSTIN- 10AACCB4065B1ZJ concern having its office at Chandra Kant Complex, Road No.- 14, Mohalla- Rajiv Nagar, P.S.- Rajiv Nagar, Patna- 800024 through its Director Surendra Prasad Singh, Gender- Male, aged about 88 years, Son of Shri Rajendra Prasad Singh, Resident of Road No.- 14, Chandrakanta Complex, Rajiv Nagar, Post- Keshri Nagar, Police Station- Rajiv Nagar, Dist.- Patna, Bihar- 800024.

... .. Petitioner/s

Versus

1. The Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi.
2. The Government of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The State of Bihar, through the Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
5. Assistant Commissioner of State Tax, Patna Central-1, Circle, Patna.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. Bijay Kumar Gupta, Advocate
For the Respondent/s	:	Dr. K.N. Singh, Additional Solicitor General

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

11 27-11-2024 The contentions raised in the writ petition on limitation is answered in **C.W.J.C. No. 4180 of 2024** and analogous cases, **M/s Barhonia Engicon Private Limited v. The Union of India and Ors.** dated 27.11.2024 by judgment dated today, against the petitioner. However, the learned Counsel for the petitioner submits that in the present case, an



opportunity of personal hearing was granted and there was an order passed against which the writ petition was filed within the period of appeal.

2. In such circumstances, if, an appeal is filed within the period of one month from today before the First Appellate Authority, the same shall be considered on merits without reckoning the delay occasioned.

3. The writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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