

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9970 of 2024

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M/S Pocht Services a Partnership Firm having GSTIN- 10AAKFP4281G1ZF and its office at House No-138, Mohalla- Anand Puri, West Boring Canal Road, Post- G.P.O., P.S.- Buddha Colony PATNA, Bihar- 800001 through its authorized person Sri Vinay Mishra, Gender-Male, aged about 55 years, Son of Sri Data Ram Mishra, Resident of B-653, Rajajipuram, P.S. Rajajipuram, Lucknow, Uttar Pradesh-226017.

... .. 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, Kadamkuan Circle, Patna East, Bihar, Patna.
6. Joint Commissioner of State Tax, Kadamkuan Circle, Patna East, Bihar, Patna.

... .. Respondent/s

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Appearance :

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

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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 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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