

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19389 of 2019

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H and R Johnson (India) TBK Ltd. Registered Address at Shalimar Cold Store, Anishabad, P.S.- Gardanibagh, District- Patna, through authorized signatory, Deepak Kumar Thakur, Male, Aged (38), Son of Sri Amrendra Thakur, Mohalla- Road No.-10, East Mahavir Colony, P.S.- Beur, District- Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through the Secretary cum Commissioner of State Tax, Government of Bihar, Patna.
2. The Joint Commissioner of State Tax Gandhi Maidan Circle, Patna.
3. The Assistant Commissioner of State Tax, Gandhi Maidan Circle, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr.Prabhash Ranjan Thakur, Advocate
For the Respondent/s : Mr.Vikash Kumar (SC11)

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 04-07-2024

The petitioner is before this Court challenging the Assessment Order for the Assessment Year-2017-18. The petitioner's contention is that the input tax credit available to him for the VAT period was not given to him. Annexure-4 is the summary of the order and even the reasoned order passed is not produced. The summary of the order is dated 01.06.2019. An appeal is available under Section 107 of the Bihar Goods and Services Tax Act, 2017. An appeal has to be filed within a period of three months or within a further period of one month



with a delay condonation application. In the present case, the petitioner has approached this Court within three months.

2. In such circumstance, we are of the opinion that the petitioner should be relegated to the appellate remedy. The petitioner is granted a month's time to file an appeal before the first Appellate Authority and if it is filed within that period definitely there shall be a consideration on merits without looking at the delay occasioned.

3. The writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

ranjan/-

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

