IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17555 of 2024

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The Works Company a Partnership Firm having its office at C/o 501, Kamlini Ranjan Apartment, Ashiana Nagar, Phulwari, Patna, Bihar- 800025 through its Partner Vikram Srivastava (Male, aged about 37 years) son of Ranjeet Kumar resident of 501, Kamlini Ranjan Apartment, Ashiana Nagar, Phulwari, Patna-800025, Bihar.

... ... Petitioner/s

Versus

1. State of Bihar through Commissioner of State Tax, Bihar, Patna having its office at Kar Bhawan Birchand Patel Marg, Patna- 800001.
2. Asst. Commissioner of State Tax, Patna Central -1 having its office at Anta Ghat, Patna, 800001.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.D.V.Pathy, Advocate Mr. Sadashiv Tiwary, Advocate Ms. Prachi Pallavi, Advocate Mr. Hiresh Karan, Advocate
For the Respondent/s	:	Mr. Vivek Prasad, Government Pleader 7 Ms. Runa, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 25-11-2024

The petitioner’s claim is of disallowance of Input Tax Credit. The order is seen at Annexure-8 where there is a consideration. In fact, the order was passed on 08.07.2024 and as on the date of filing of the writ petition, i.e. 30.10.2024, the petitioner could have approached the Appellate Authority under Section 107 of the Bihar Goods and Services Tax Act, 2017.

2. In the above circumstances, we are not inclined to invoke the extraordinary jurisdiction under Article 226 of the

Constitution of India. If the petitioner files an appeal within two weeks, the same shall be considered on merits, without consideration of the delay aspect.

3. With the above observation, the writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

P.K.P./-

AFR/NAFR	
CAV DATE	
Uploading Date	25.11.2024
Transmission Date	