# IN THE HIGH COURT OF JUDICATURE AT PATNA
**Civil Writ Jurisdiction Case No.18806 of 2019**

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M/s Tirupati Traders through Proprietor Ranjan Kumar, aged about 36 years, gender male, Son of Kisun Prasad, Resident of ward number -01, Jhitkahiya Balmiky colony near care nursing home, M.I.T Muzaffarpur, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of commercial taxes Bihar, New Secretariat Patna.
2. The Commissioner of commercial taxes Bihar New Secretariat Patna.
3. The Assistant Commissioner of commercial taxes West circle Muzaffarpur.

... ... Respondent/s

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**Appearance :**
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi, Advocate
For the Respondent/s : Mr.Vikash Kumar (SC-11)

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**CORAM: HONOURABLE THE CHIEF JUSTICE**
**and**
**HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY**

ORAL ORDER

**(Per: HONOURABLE THE CHIEF JUSTICE)**

3 09-01-2020 Heard learned counsel for the petitioner and learned counsel for the respondents.

Petitioner has prayed for the following relief(s):-

> (i) For issuance of writ of certiorari, quashing of Assessment Order dated 25.08.2018 and demand notice dated 24.01.2019 for Assessment Year 2013-14 (Annexure-1 series).
>
> (ii) For quashing of assessment order dated 23.08.2018 and demand notice dated 24.01.2019 for Assessment Year 2014-15 (Annexure 1/1 series).
>
> (iii) For condoning the delay in filing appeal and fix a date of hearing accordingly before the Commissioner.
>
> (iv) For any other consequential relief or reliefs

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> for which the petitioner is found entitled during course of hearing of this writ petition."

It is common case of the parties that the Statute provides the petitioner right to file an appeal under the provisions of the Bihar Goods and Service Tax Act, 2017. However, learned counsel for the petitioner contends that such appeals are not being accepted by way of an electronic mode.

We see no reason as to why the appropriate appellate authority would not accept a hard copy of the appeal and decide the same in accordance with law.

Shri Vikash Kumar states that any such appeal preferred by the petitioner within the statutory period shall be taken on record, heard and decided in accordance with law.

Needless to add that the period spent by the petitioner in pursuing the present petition shall be excluded for the purposes of limitation.

Further, issue of limitation shall not come in the way of the petitioner, if, as mutually agreed upon, the appeal is preferred on or before 16.1.2020.

We only hope and expect the appropriate authority to consider and decide the appeal expeditiously on its merit and with reasonable dispatch.

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Learned counsel for the parties undertake not to take any unnecessary adjournment.

The petition is disposed of in the aforesaid terms.

**(Sanjay Karol, CJ)**

**(Anil Kumar Upadhyay, J)**

P.K.P./-

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