IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18888 of 2019

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Dhillon Freight Carriers Pvt. Ltd. having its Office at Bhagwat Nagar, Patna through is authorized Signatory Imran Khan (aged about 32 years Male) Son of Late Md. Mainuddin Khan resident of Raza Bazar, Back of IGIMS Bailey Road, Patna.

... ... Petitioner/s

Versus

1. Commissioner of State Tax having its Office at Vikas Bhawan Bailey Road, Patna.
2. Joint Commissioner of State Tax Investigation Bureau, IB, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.D.V.Pathy, 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)

2 09-01-2020 The petition filed on 11.09.2019 is listed for hearing for the first time today before the Court.

Heard learned counsel for the petitioner and learned counsel for the respondents.

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

i) the order dated 16.07.2019 (as contained Annexure-3 Series) passed by the respondent no.2 for the period 2019-20 under section 129(3) of the Bihar Goods and Service Tax Act, 2017 (hereinafter called the Act) be quashed.

ii) the notice of demand dated 16.07.2019 (as contained Annexure-3 Series) issued by the respondent no.2 for the period 2019-20 under section 129(3) of the

Bihar Goods and Service Tax Act, 2017 (hereinafter called the Act) be quashed.

iii) the respondent be directed to release the goods seized and detained under order dated 14.06.2019.

iv) for granting any other relief (s) to which the petitioner is otherwise found entitled to."

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.

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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