

ITEM NO.31

COURT NO.15

SECTION XVI

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 15594/2023

(Arising out of impugned final judgment and order dated 20-04-2023 in CWJC No. 82/2023 passed by the High Court of Judicature at Patna)

M/S VISHWANATH TRADERS

Petitioner(s)

VERSUS

UNION OF INDIA &amp; ORS.

Respondent(s)

(FOR ADMISSION and I.R. and IA No.137217/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.137218/2023-EXEMPTION FROM FILING O.T.)

Date : 04-08-2023 This petition was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA  
HON'BLE MR. JUSTICE UJJAL BHUYANFor Petitioner(s) Mr. Kesari Kumar Tiwari, Adv.  
Mr. Samir Tiwari, Adv.  
Mr. Prakash Kumar Singh, AOR  
Ms. Pooja Singh, Adv.  
Ms. Purnima Jauhari, Adv.  
Mr. Brij Bhushan Jauhari, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following  
O R D E R

Having regard to sub-section (4) of Section 107 of the Bihar Goods and Service Tax Act, 2017, there was a delay in approaching the appellate authority therefore, the High Court was justified in dismissing the writ petition.

Learned counsel for the petitioner also submitted that the demand for tax has been met.

In the circumstances, the Special Leave Petition is dismissed.

However, the question of law, if any, which arises for the assessment years in question, if arises in the subsequent years, shall be left open to be agitated in an appropriate forum by the petitioner.

Pending application(s), if any, shall stand disposed of.

(RADHA SHARMA)  
COURT MASTER (SH)

(MALEKAR NAGARAJ)  
COURT MASTER (NSH)