IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.392 of 2024

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M/S TCI Industries Ltd.

... ... Appellant/s

Versus

The State of Bihar through Commissioner of Commercial Taxes, Bihar, Patna

... ... Respondent/s

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Appearance :

For the Appellant/s	:	Mr. Krishna Chandra Ojha, Advocate
For the Respondent/s	:	Mr. Ravish Chandra, AC to SC-11

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CORAM: HONOURABLE MR. JUSTICE NANI TAGIA
and
HONOURABLE MR. JUSTICE ALOK KUMAR PANDEY

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE NANI TAGIA)

6 10-04-2026 Heard learned counsel for the appellants and learned counsel for the respondents.

Re:- I.A. No. 01 of 2026

2. This interlocutory application has been filed under Section 5 of the Limitation Act seeking condonation of delay of 131 days in filing M.A. No. 392 of 2024.

3. The applicant/appellant explained the delay of 131 days in preferring the connected appeal to be on account of his business engagement at all over India and also that the applicant/appellant is a resident of state of Maharashtra. It is further stated that the appellant/appellant obtained the certified copy of the impugned order on 13.10.2023 and thereafter he contacted his advocate at Patna on 08.04.2024, resulting in

delay of 131 days in filing of connected appeal.

4. Learned counsel for the respondent has objected the prayer of the applicant/appellant for condonation of delay in preferring the connection appeal contending that the applicant/appellant has not mentioned the date of communication of the impugned order by the Commercial Taxes Tribunal as is required to be communicated under Section 79 of the Bihar VAT Act, 2005.

5. Though, Section 79 of the Bihar VAT Act, 2005 provides that the period of limitation shall be counted from the date of the communication of the order by the Tribunal, but as in the present case, mentioning of such communication will only lead to variation in number of days of delay in preferring the appeal.

6. Be that as it may, having regard to the settled position of law that an application under Section 5 of the Limitation Act for condonation of delay in preferring an appeal is to be construed in a liberal manner, for the reasons stated in the interlocutory application, the delay of 131 days in filing the connected appeal is hereby condoned in the interest of justice.

7. Accordingly, I.A. No. 01 of 2026 is allowed and disposed off.

Re:-M.A. No. 392 of 2024

8. In view of the order passed in I.A. No. 01 of 2026 condoning the delay in filing the instant appeal, list this appeal on 08.05.2026 under the appropriate heading.

(Nani Tagia, J)

(Alok Kumar Pandey, J)

Amrendra/-

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