

**(2022) 02 PAT CK 0009**

**Patna High Court**

**Case No:** Civil Writ Jurisdiction Case No. 17069 Of 2021

Samsung India Electronics  
Private Limited

APPELLANT

Vs

State Of Bihar

RESPONDENT

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**Date of Decision:** Feb. 1, 2022

**Citation:**

**Hon'ble Judges:** Sanjay Karol, CJ; S. Kumar, J

**Bench:** Division Bench

**Advocate:** Gautam Kumar Kejriwal, Vivek Prasad

**Final Decision:** Disposed Of

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### **Judgement**

The petitioner has prayed for the following relief/s :-

After the matter was heard for some time, finding the Bench not to be agreeable with the submissions made across the bar, learned counsel for the

petitioner, under instructions, fairly states that the petitioner be allowed to prefer an appeal within a period of four weeks from today, and accounting

for the fact that out of a sum of Rs.127 Crores, the Revenue has already recovered Rs.124 Crore, the appeal be heard on merit and till adjudication

thereof, no coercive action shall be taken against the petitioner.

Mr. Vivek Prasad, learned GP-7 states that he does not dispute such position and assures that if the petitioner will prefer an appeal within a period of

four weeks from today, as also fully cooperate during the course of proceedings and not take unnecessary adjournment till the adjudication, no

coercive steps shall be taken against the petitioner.

Statement accepted and taken on record.

As such, petition stands disposed of in the following terms:-

(a) Petitioner is permitted to prefer an appeal within a period of two months from today, if possible, through digital mode;

(b) In the event of appeal being preferred within a period of two months from today, the issue of limitation shall not come in the way of adjudication of the appeal on merits;

(c) Opportunity shall be granted to the parties to place on record all essential documents and materials, if so required and desired;

(d) Petitioner through learned counsel undertakes to fully cooperate and not take unnecessary adjournment;

(e) The Appellate Authority shall decide the appeal on merits, in compliance of the principles of natural justice;

(f) The Appellate Authority shall pass a reasoned and speaking order, copy whereof be supplied to the parties;

(g) Equally, liberty reserved to the parties to take recourse to such other remedies as are otherwise available in accordance with law;

(h) We are hopeful that as and when petitioner takes recourse to such remedies, as are otherwise available in law, before the appropriate forum, the same shall be dealt with, in accordance with law and with reasonable dispatch;

(i) We have not expressed any opinion on merits and all issues are left open;

(j) If necessary, proceedings during the time of current Pandemic [Covid-19] would be conducted through digital mode;

(k) Liberty reserved to the petitioner to challenge the order, if required and desired.

The instant petition stands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, also stands disposed of.