

Bihar State Power Generation Company Ltd.

Civil Writ Jurisdiction Case No.10284 of 2020

Patna High Court | Order: 25 Jan 2021

01 FACTS OF THE CASE

BSPGCL sought expeditious disposal of its pending CIT(A) appeal for AY 2013-14. The writ concerned delay in hearing the appeal rather than a final determination of the underlying tax dispute.

02 DISCUSSION BY THE HON'BLE COURT

The Court disposed of the petition on mutually agreeable procedural terms: time for petitioner submissions, Revenue response, an upload link and a time-bound appellate hearing. It did not adjudicate the substantive tax claim.

03 JUDICIAL DECISION

On mutually agreeable terms, BSPGCL was to submit material within four weeks, Revenue to respond within one week thereafter, and an upload link was to be provided. The Court directed expeditious appeal proceedings, preferably by 31 March 2021 and certainly within four months.

04 OUTCOME - IN FAVOUR OF

BSPGCL / petitioner - time-bound appellate process on agreed terms; no merits determination.

05 AKHB REVIEW POINT

This is a procedural disposal fixing the appeal process; it does not finally grant exemption or a refund.

SOURCE & VERIFICATION

Source court copy, pp. 1-3.

[Read the complete original order \(PDF\)](#)

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