

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.324 of 2021

Aksa Iron and Coke Industries Private Limited through its Director having Office situated at Aadaresh Nagar, Langarpur, P.S. Mariwa, District - Siwan, Bihar - 841226.

... .. Appellant/s

Versus

1. The State of Bihar.
2. The State Tax Additional Commissioner (Appeal), Saran Division, Chhapra.
3. The Joint Commissioner of State Tax, Siwan.

... .. Respondent/s

Appearance :

For the Appellant/s	:	Mr. D.K. Sinha, Sr. Advocate Mr. Ashish, Advocate Mr. Girish Chandra Jha, Advocate
For the Respondent/s	:	Mr. Vikash Kumar, SC-11

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

(The proceedings of the Court are being conducted by Hon'ble the Chief Justice/Hon'ble Judges through Video Conferencing from their residential offices/residences. Also the Advocates and the Staffs joined the proceedings through Video Conferencing from their residences/offices.)

2 08-04-2022 Appellant has prayed for the following relief(s):

“That this appeal is being filed against the order dated 28/09/2019 passed by State Tax Joint Commissioner (Incharge), Siwan, Anchal, Siwan under section 74 of Bihar Goods and Service Tax Act, 2017 whereby and whereunder tax has been fixed at Rs.50,03,665.16/- for the month of May, 2019, Rs.1803619.12/- for the month of June, 2019 alleging about the non-existent firm, Appellant and the order dated 02/03/2021 passed by the



State Tax Additional Commissioner (Appeal),
Saran Division, Chhapra issued under Memo
No. 38 affirming the above order.”

We are informed that at this stage the Appellate
Tribunal, required to be constituted under the provisions of
Section-109 of C.G.S.T. Act, 2017 has not yet been constituted,
which has precluded the petitioner from preferring the Tribunal
that is the last fact finding authority.

After the matter was heard for some time, Shri
D.K. Sinha, learned Sr. Advocate, appearing on behalf of the
petitioner seeks permission to withdraw the present appeal,
reserving liberty to file a writ petition on the same and
subsequent cause of action, challenging the very same
impugned order, also seeking other directions.

Liberty, as prayed for, is granted.

As and when such petition is filed, the same shall
be processed and listed at the earliest by the Registry.

Appeal is disposed of in the aforesaid terms.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/DKS

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