IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.1623 of 2022

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M/S Sriwas Consultants through its Proprietor, Anil Kumar Tiwary, S/o Late Amar Nath Tiwari, aged 55 years, resident of C-159, Road No. 10, Police Colony, Anisabad, P.S.-Gardanibagh, District-Patna.

... ... Petitioner/s

Versus

1. The Union of India through the Commissioner of Central Tax, Bihar, GST Bhawan, Bir Chand Patel Path, Patna.
2. The Commissioner of Central Tax, Bihar, GST Bhawan, Bir Chand Patel Path, Patna.
3. The Commissioner (Appeals) of customs, Central GST and Central Excise, 2nd Floor, C.R. Building, Bir Chand Patel Path, Patna.
4. The Deputy Commissioner of Central GST and Central Excise, Patna West Division, 6th Floor, B Block Karpoori Thakur Sadan, Rajiv Nagar, Patna.
5. The AGM, State Bank of India, NPA and AUCA Management, Head Office, 5th Floor, West Gandhi Maidan, Patna-800001.
6. The AGM SARB, State Bank of India, State Bank of India, 2nd Floor, Patna Main Branch West Gandhi Maidan, Patna-800001.
7. The Chief Manager, SBI, Chapra Bazar Branch, Chapra.
8. The AGM, SBI, RACPC, 1st Floor, Patna Main Branch, West Gandhi Maidan, Patna.
9. The Chief Manager, SBI, Bihta Branch, Bihta, Patna.
10. The Chief Manager, SBI, Chapra main branch, Chapra.
11. The AGM, SBI, SAMB Branch, 5th Floor, JC Road, Patna.
12. The Manager, SBI, Purani Godown Branch, Gaya.
13. The Manager Operation, LIC Housing Finance Ltd. BSFC Building, 7th Floor, Fraser Road, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mrs. Archana Shahi, Advocate
		Mr. Alok Kumar, Advocate
For the UOI	:	Dr. K.N. Singh, ASG
		Mr. Anshuman Singh, CGST & CX
		Mr. Shivaditya Dhari Sinha, JC to ASG
For the SBI	:	Mr. Rakesh Kumar Singh, Advocate
For LIC	:	Mr. Lakshman Lal Pandey, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJIV ROY

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 09-11-2023

After arguing the matter for a considerable time, the learned counsel for the petitioner sought for withdrawal of the writ petition to enable filing of an appeal before the Customs, Excise And Service Tax Appellate Tribunal (CESTAT).

2. The order was dated 22.02.2021 and the writ petition was filed on 29.01.2022. We notice that the order was passed during the period in which the pandemic was raging and the Hon'ble Supreme Court had extended the limitation for filing applications, appeals and so on, which extension was up to 90 days from 28.02.2022.

3. In such circumstances, since the writ petition itself was filed prior to the expiry of the said period as granted by the Hon'ble Supreme Court, we are of the opinion that the petitioner can be permitted to avail the remedy of appeal. However, considering the fact that the matter was pending for so long with a stay from this Court, we direct the petitioner to pay half the principal amount demanded within a period of one month and file an appeal within one month from the date of deposit. If any of the above stipulations is not complied with, the department would be free to proceed against the petitioner. We make it clear that we have not made any observation on the

merits of the matter which has to be considered by the Appellate Tribunal.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

Anushka/-

AFR/NAFR	
CAV DATE	
Uploading Date	10.11.2023
Transmission Date	