

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.9013 of 2023**

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Puja Kumari, a proprietary concern having its office at Moahlla - Mohali Basudeopur, Post - Munger, Police Station - Munger, Dist. - Munger, Bihar - 811201 through its proprietor Smt. Puja Kumari, Gender- Female, aged about 39 years, Wife of Sri Kant Prasad, Bari Mahuli, Resident of Mohalla- Basudeopur, Post - Munger, Police Station - Munger, Dist. - Munger, Bihar - 811202.

... .. Petitioner/s

Versus

1. State of Bihar through the Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Additional Commissioner of State Taxes, (Appeal) Bhagalpur Division, Bhagalpur, Government of Bihar, Bhagalpur.
4. Assistant Commissioner of State Tax, Munger Circle, Munger.

... .. Respondent/s

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**Appearance :**

For the Petitioner/s : Mr.Bijay Kumar Gupta, Advocate  
For the Respondent/s : Mr.Vivek Prasad, GP-7

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**CORAM: HONOURABLE THE CHIEF JUSTICE**

**and**

**HONOURABLE MR. JUSTICE PARTHA SARTHY**

**ORAL JUDGMENT**

**(Per: HONOURABLE THE CHIEF JUSTICE)**

**Date : 03-07-2023**

The instant writ petition has been filed under Article 226 of the Constitution of India seeking multifarious reliefs.

The petitioner essentially is desirous of availing statutory remedy of appeal against the impugned order before



the *Appellate Tribunal* (hereinafter referred to as "*Tribunal*") under Section 112 of the Bihar Goods and Services Tax Act (hereinafter referred to as "B.G.S.T. Act").

However, due to non-constitution of the *Tribunal*, the petitioner is deprived of his statutory remedy under sub-section (8) and sub-section (9) of Section 112 of the B.G.S.T. Act.

Under the circumstances, the petitioner is also prevented from availing the benefit of stay of recovery of balance amount of tax in terms of Section 112 (8) and (9) of the B.G.S.T Act upon deposit of the amounts as contemplated under sub-section (8) of Section 112.

The respondent State authorities have acknowledged the fact of non-constitution of the *Tribunal* and come out with a notification bearing Order No. 09/2019-State Tax, S. O. 399, dated 11.12.2019 for removal of difficulties, in exercise of powers under Section 172 of the B.G.S.T Act, which provides that period of limitation for the purpose of preferring an appeal before the *Tribunal* under Section 112 shall start only after the date on which the President, or the State President, as the case may be, of the *Tribunal* after its constitution under Section 109 of the B.G.S.T Act, enters office.



This Court is, therefore, inclined to dispose of the instant writ petition in the following terms:-

- (i) Subject to deposit of a sum equal to 20 percent of the remaining amount of tax in dispute, if not already deposited, in addition to the amount deposited earlier under sub-section (6) of Section 107 of the B.G.S.T. Act, the petitioner must be extended the statutory benefit of stay under sub-section (9) of Section 112 of the B.G.S.T. Act. The petitioner cannot be deprived of the benefit, due to non- constitution of the Tribunal by the respondents themselves. The recovery of balance amount, and any steps that may have been taken in this regard, will thus be deemed to be stayed. It is not in dispute that similar relief has been granted by this Court in the case of *SAJ Food Products Pvt. Ltd. vs. The State of Bihar & Others* in *C.W.J.C. No. 15465 of 2022*.
- (ii) The statutory relief of stay, on deposit of the statutory amount, however in the opinion of this Court, cannot be open ended. For balancing the equities, therefore, the Court is of the opinion that since order is being passed due to non- constitution of the Tribunal by the respondent- Authorities, the petitioner would be required to present/file his appeal under Section 112 of the B.G.S.T. Act, once the Tribunal is constituted and made functional and the President or the State President may enter office. The appeal would be required to be filed observing the statutory requirements after coming into existence of the Tribunal, for facilitating consideration of the appeal.
- (iii) In case the petitioner chooses not to avail the remedy of appeal by filing any appeal under Section 112 of the B.G.S.T. Act before the



Tribunal within the period which may be specified upon constitution of the Tribunal, the respondent- Authorities would be at liberty to proceed further in the matter, in accordance with law.

With the above liberty, observation and directions, the writ petition stands disposed of.

**(K. Vinod Chandran, CJ)**

**( Partha Sarthy, J)**

Sujit/-

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