

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9102 of 2024

M/s. S.P. Singla Constructions Private Limited A company incorporated under the laws of India, having its registered office at 502, Kanak Braj Complex, Boring Road, Patna- 800001, through its authorised representative Mr. Niraj Prasad, aged about 43 years, S/o Naresh Prasad, resident of village Bankey Bazar, Ward No. 10, P.S- Bankey Bazar, District- Gaya, Pin 824217.

... .. Petitioner/s

Versus

The State of Bihar Through the Joint Commissioner of State Tax, Patna Special Circle, Central Division, Office at Kautilya Bhawan, Anta Ghat, Patna-800001.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. Rajat Mittal, Advocate Mr. Abhishek Anand, Advocate Mr. Suprateek Neogi, Advocate
For the Respondent/s	:	Mr. Vivek Prasad, Government Pleader (7)

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

6 07-10-2024 The petitioner’s Electronic Credit Ledger was blocked under Section 86A(1) of the Central Goods and Services Tax Rules. The said blocking is permitted only for one year within which, presumably proceedings have to be taken.

2. The learned Government Advocate on instructions submits that it has been unblocked on



30.09.2024.

3. In such circumstances, the writ petition is rendered infructuous and stands closed recording the submission of the respondent-Department.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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