

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.11247 of 2024**

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M/s Shiv Shankar Jha, a proprietorship firm through its proprietor Shiv Shankar Jha (Male), aged about 30 years, Son of Sudhist Chandra Jha, having its registered office at Village Ughara, Block-Bahadurpur Darbhanga, District- Darbhanga-847101.

... .. Petitioner/s

Versus

1. The Additional Commissioner (Appeal), Central GST and Central Excise, Patna Commissionerate-II, Patna, 2nd Floor, C.R. Building (Annexure), Bir Chand Patel Path, Patna.
2. The Assistant Commissioner (Appeal), Central GST and Central Excise, Darbhanga Division, Darbhanga, Range-Darbhang.
3. The Superintendent, CGST, Circle Darbhanga-2, Patna (West) Division, Patna.

... .. Respondent/s

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**Appearance :**

|                      |   |                                    |
|----------------------|---|------------------------------------|
| For the Petitioner/s | : | Mr.Shambhu Nath Jha, Advocate      |
| For the Respondent/s | : | Mr.Dr. K.N. Singh (ASG)            |
|                      |   | Mr. Anshuman Singh Sr. SC, CGST&CX |

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

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

6      26-10-2024                      Learned Counsel for the petitioner seeks withdrawal of the writ petition to avail the appellate remedy.

2. Liberty granted, but with just exceptions as to limitation which will have to be considered by the Appellate Authority as per the statute and in accordance with law.

3. We make it clear that we have not made any



observation on the merits of the matter or the maintainability of the appeal, if it is beyond the limitation period.

4. The writ petition stands dismissed as withdrawn.

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

**(Partha Sarthy, J)**

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