

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.18014 of 2024**

M/S Jay Bhole Dani Traders (2020-21 and 2021-22) a Proprietorship firm having GSTIN-10AESP6332F1ZB and its office at Manikpur, Barh, Patna, Bihar, 803214 through its Proprietor Raj Kumar Yadav, Gender- Male, aged about 49 years, Son of Raj Narayan Yadav, Manikpur, Barh, P.O- Badopur, P.S Barh, District- Patna, Bihar- 803214

... .. Petitioner/s

Versus

1. The State of Bihar through The Principal Secretary, State Tax, Bihar, Patna having its office at Kar Bhawan, Patna.
2. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Assistant Commissioner of State Tax, Barh Circle, Barh, Bihar.
4. The Deputy Commissioner of State Tax, Barh Circle, Barh, Patna, Bihar.
5. The Additional Commissioner of State Tax, Appeal, East Division, Patna, Bihar.

... .. Respondent/s

**Appearance :**

|                      |   |                                          |
|----------------------|---|------------------------------------------|
| For the Petitioner/s | : | Mr.Bijay Kumar Gupta, Advocate           |
| For the Respondent/s | : | Mr. Vivek Prasad, Government Pleader (7) |
|                      |   | Ms. Roona, AC to GP7                     |
|                      |   | Mr. Sanjay Kumar, AC to GP7              |

**CORAM: HONOURABLE THE CHIEF JUSTICE**

**and**

**HONOURABLE MR. JUSTICE PARTHA SARTHY**

**ORAL JUDGMENT**

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

**Date : 19-12-2024**

The petitioner is aggrieved with the assessment orders passed for the years 2020-21 and 2021-22 produced as Annexures-P2 and P2A, both of which orders were passed on 19.1.2024. Against Annexure-P2 order, an appeal was filed which was dismissed on the ground of limitation which is produced as Annexure-P3A. Against Annexure-P2A order, there



was no appeal filed.

2. The learned Counsel for the petitioner submits that the opportunity of personal hearing as provided under Section 75(4) of the BGST, Act was not granted.

3. In fact, there was an appellate remedy provided and the petitioner did not avail it in time.

4. In the above circumstances, there is no reason for invoking the jurisdiction under Article 226 of the Constitution of India and we dismiss the writ petition.

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

**( Partha Sarthy, J)**

Harsh/-

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| AFR/NAFR          |            |
| CAV DATE          | NA         |
| Uploading Date    | 20.12.2024 |
| Transmission Date |            |

