

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.968 of 2023

Sonu Kumar Son of Sita Ram Prasad, resident of Near Azad Memorial,
Ground Floor, Road No.1, Postal Park, Police Station - Kankarbagh, District -
Patna.

... .. Petitioner/s

Versus

1. The Union of India through the Commissioner, Central G.S.T. and Excise (Appeal), Revenue Building, Income Tax Complex, near Income Tax Golamber, Patna - 800001.
2. The Commissioner (Appeals), Central G.S.T. and Excise, Revenue Building, Income Tax Complex, Patna - 800001.
3. The Assistant Commissioner, Central G.S.T. and Excise (West), 11nd Floor, A-Block, Karpuri Thakur Sadan, Rajiv Nagar, Ashiyana, Patna - 800025.
4. The Superintendent, Central G.S.T. and Excise, Range - Phulwari, Patna.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. Samir Kumar Sinha, Advocate.
For the Respondent/s	:	Dr. K. N. Singh, Sr. Advocate (ASG)
	:	Mr. Anshuman Singh, Sr. SC, CGST & CX
	:	Mr. Shivaditya Dhari Sinha, Advocate.

CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE SUNIL DUTTA MISHRA
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

22 30-01-2025 Learned counsel for the petitioner on instruction submitted that petitioner is stated to have preferred an appeal before the Appellate Authority under Section 107 of Central Goods and Services Tax Act, 2017. The concerned authority is hereby requested to condone the delay during the pendency of present petition from the date of filing till today.

2. In view of alternative remedy already availed by the petitioner, the present petition does not survive for



consideration, accordingly, the present writ petition stands disposed of.

3. Pending I.A's., if any, stands disposed of.

4. Appellate Authority is requested to decide the pending appeal within a reasonable period of time and communicate the decision after following necessary procedure in accordance with relevant provisions.

(P. B. Bajanthri, J)

(Sunil Dutta Mishra, J)

ritik/-

U			
---	--	--	--

