

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4522 of 2025

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M/s New Janta Hardware, through its Proprietor Sudhir Kumar, Male aged 36 Years, S/o Sri Agni Dev Prasad, Lalita Bhawan, Bandhpar, Baba Chowk, Bus Stand, Kesari Nagar, Phulwari, P.S.-Phulwari, Distt.-Patna-24.

... .. Petitioner

Versus

1. The State of Bihar through the Secretary, Department of Commercial Taxes Bihar, Patna
2. Additional Commissioner of State Tax (Appeal), Patna West Division, Patna.
3. Assistant Commissioner of State Tax, Patna West Circle, Patna.

... .. Respondents

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Appearance :

For the Petitioner	:	Mr. Abhitabh Kumar, Advocate
		Mr. Sagar Warsi, Advocate
For the Respondents	:	Mr. Vikash Kumar, Standing Counsel (11)

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CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE AJIT KUMAR
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

3 06-08-2025 At the outset, Mr. Vikash Kumar, learned Standing Counsel-11 representing the State Respondents has taken a plea that the petitioner has got a statutory alternative remedy of filing an appeal under Section 112(1) of the Bihar Goods and Services Tax/Central Goods and Services Tax Act, 2017 (in short ‘BGST/CGST Act, 2017’) before the Appellate Tribunal, therefore, the present writ application need not be entertained.

2. In his submission, even though the Tribunal is not presently constituted, the petitioner may file the appeal within three months from the date of constitution of the Tribunal. In the meantime, the petitioner may file an application for stay of the



realization of the impugned demand before the Assessing Officer. On such application being filed by the petitioner, appropriate order shall be passed within a reasonable time. Before passing of the order on the application of the petitioner, no coercive action shall be taken against him.

3. Having understood the plea taken on behalf of the State respondents, Mr. Abhitabh Kumar, learned counsel for the petitioner submits that he would withdraw this writ application with liberty to seek his remedy before the Appellate Tribunal as and when constituted.

4. Learned counsel, at the same time, submits that the petitioner, if so advised, shall file an appropriate application before the Assessing Officer for an interim order of stay of the realization of demand and in case, such application is filed the same be considered expeditiously.

5. Having regard to the submissions noted hereinabove, we permit the petitioner to withdraw this writ application with liberty to avail his remedy before the Appellate Authority as and when constituted in accordance with law.

6. It goes without saying that in view of the statements of learned SC-11, if the petitioner approaches the Assessing Officer with an application seeking stay of the



impugned demand within four weeks from today, the Assessing Officer shall consider the same and pass an appropriate order as expeditiously as possible.

7. In the meantime, no coercive action shall be taken against the petitioner.

8. This writ application stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Ajit Kumar, J)

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