

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4285 of 2025

Sanju Kumari, Wife of Indradev Yadav, Resident of Village- Bishnupur, Arer, Tola- Arer, Panch- Arer, Block- Benipatti, P.S.- Benipatti, District- Madhubani (Bihar), PIN-847222, the proprietor of M/s Laxmi Hardware Store, having GSTIN/ID-10CHVPD0684FZI.

... .. Petitioner

Versus

1. The State of Bihar through the Commissioner cum Secretary, Commercial Tax Department, Govt. of Bihar, Patna.
2. The Additional Commissioner of State Tax (Administration), Darbhanga Division, Darbhanga.
3. The Joint Commissioner of State Tax, Madhubani Circle, Madhubani.
4. The Assistant Commissioner of State Tax, Madhubani Circle, Madhubani (Bihar).
5. The Branch Manager, State Bank of India, Anrer, P.O.-Arer Hat, Madhubani.

... .. Respondents

Appearance :

For the Petitioner	:	Dr. Ashok Kumar Sharma, Advocate
For the State	:	Mr. Vivek Prasad, Government Pleader (7) Ms. Roona, AC to GP-7
For the Bank	:	Mr. Sanjiv Kumar, Advocate

CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE SHAILENDRA SINGH
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

3 31-07-2025 Heard Dr. Ashok Kumar Sharma, learned counsel for the petitioner, Ms. Roona, learned AC to GP-7 for the State respondents and Mr. Sanjiv Kumar, learned Advocate for the Bank.

2. In course of hearing of the application, this Court has noticed that the petitioner has an alternative statutory remedy of appeal against the impugned order.

3. We, therefore, dispose of the writ application with



liberty to the petitioner to avail the statutory remedy of appeal. If any such appeal is preferred within a period of 30 days from today, the same would be considered by the Appellate Authority on its own merit.

4. The delay in filing of the appeal shall not come in the way of the Appellate Authority in deciding the appeal on its own merit. We say so because the writ application seems to have been filed by the petitioner under some bonafide legal advice.

5. Learned AC to GP-7 for the State as well as learned counsel for the Bank are present and have no objection to the petitioner availing her statutory remedy in appeal.

6. This writ application stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Shailendra Singh, J)

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