

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4763 of 2025

M/S Janki Electrical and Construction through its Proprietor Sanjeet KUMAR, aged about 59 Years, (Male), Son of Ram Balak Singh, Resident of Mohalla Karyanand Nagar Near Power Station Ward no. 08, P.S. Town District-Lakhisarai.

... .. Petitioner/s

Versus

1. The State of Bihar through the Additional Chief Secretary, Department of Finance, Old Secretariat, Govt. of Bihar, Patna.
2. The Joint Commissioner of State Tax, Munger Circle, Bhagalpur.
3. The Assistant Commissioner of State Tax, Munger Circle, Bhagalpur.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr. Sanjay Kumar, Advocate
For the Respondent/s : Government Pleader 07

CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE S. B. PD. SINGH
ORAL ORDER

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

2 10-07-2025 In the instant writ petition, petitioner has prayed for
the following reliefs :

“i. Issuance of a writ in the nature of writ of certiorari to quash the order dated 02.05.2022 passed by the ACST, Munger Circle, Bhagalpur; whereby and where under in terms of section 74 of the BGST Act, 2017, the petitioner has been directed to deposit as tax the difference of amount and also pay a fine at the rate of 1.5% per month in a most perverse and arbitrary manner without any justification as contained in Annexure – P/1 to this writ application.



ii. Issuance of a writ in the nature of writ of certiorari to quash the demand notice dated- 10.02.2025 pursuant thereto as aforesaid issued by the Assistant Commissioner, State Tax, Munger Circle as contained in Annexure- P/3 of this writ application.

iii. Issuance of any other writ / writs, order/orders, direction / directions to grant relief / reliefs to which the petitioner may be found entitled to in the fact and circumstances of the case.”

2. Petitioner, without exhausting remedy of appeal before the appellate authority, has rushed to this Court. Therefore, the petitioner is relegated before the appellate authority, if memorandum of appeal is filed strictly in accordance with relevant provisions of law. The appellate authority is hereby directed to entertain and proceed to pass order within a reasonable period of time.

3. With the above observation, present writ petition stands disposed of.

(P. B. Bajanthri, J)

(S. B. Pd. Singh, J)

GAURAV S./-

U			
---	--	--	--

