

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7721 of 2025

Shivam Agro Rice Mill Private Limited having its place of business at Growth Centre, Gidha, Bhojpur through one of its directors namely Sheojee Prasad male aged about 66 years, son of Late Mahadev Prasad, resident of Choudharyana Nala More, Arrah, P.S. Town Thana Arrah, District-Bhojpur, Bihar-802301.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Additional Commissioner of State Taxes (Appeals), Patna West Division, Patna.
3. The Assistant Commissioner of State Taxes, Shahabad Circle, Arrah.
4. The Deputy Commissioner of State Taxes, Shahabad Circle, Arrah (2017-2018).

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. Gautam Kumar Kejriwal, Advocate Mr. Alok Kumar Jha, Advocate Mr. Mukund Kumar, Advocate Mr. Akash Kumar, Advocate
For the Respondent/s	:	Mr. Vikash Kumar, Standing Counsel (11)

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

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

4 25-08-2025 Learned counsel for the respective parties on instruction submitted that the present matter is similar to that of order dated 20.08.2025 passed in CWJC No. 7132 of 2025 (Shivam Agro Rice Mill Private Limited vs. The State of Bihar & Ors).

2. In the light of these facts and circumstances, impugned orders dated 15.04.2025 and 30.12.2023 (Annexure-



P/8 and P/11) are set aside. The matter is remanded in terms of the order dated 20.08.2025 passed in CWJC No. 7132 of 2025 (Shivam Agro Rice Mill Private Limited vs. The State of Bihar & Ors).

3. With the aforesaid observations, the present writ petition, i.e., CWJC No. 7721 of 2025 stands disposed of.

(P. B. Bajanthri, J)

(Shailendra Singh, J)

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