IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10421 of 2025

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Anjali Intt Udyog having its registered office at Baluwan, P.S. - Krishnagarh, Ara, Bhojpur, Bihar 802351 through its proprietor Sri Yogendra Singh, Male aged about 48 years Son of Bishwanath Singh Resident of Project Colony, Golakdih, Jharia, Dhanbad, Jharkhand - 828111.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner of State Tax, Department of Commercial Taxes, Government of Bihar, Kar Bhawan, Beer Chand Patel Path, Patna- 800015.
2. The Joint Commissioner of State Tax, Shahabad Circle, Arrah, Bhojpur, Bihar, 802301.
3. The Assistant Commissioner of State Tax, Shahabad Circle- Arrah, Bhojpur, Bihar 802301.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Ms. Shatabdi Sinha, Advocate Ms. Maria Nazir, Advocate
For the State	:	Mr. Vivek Prasad, GP-07

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

ORAL ORDER

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

3 27-08-2025 In the instant petition, the petitioner has prayed for the following reliefs:-

> *a) For issuance of an appropriate writ, order, or direction in the nature of certiorari for quashing of the order dated 30.04.2024 passed by Respondent No. 3 under the provisions of the Bihar Goods and Services Tax Act, 2017, whereby the petitioner has been held liable to pay a sum of ₹86,63,936.38 (Rupees Eighty-Six Lakh Sixty-Three Thousand Nine Hundred Thirty-Six and Thirty-Eight Paise only) as tax, interest, and penalty for the financial year 2018-2019 under Section 73(9) of the said Act, as the said order is illegal, arbitrary, and has been passed in violation of the principles of natural justice.*

b) For further issuance of a writ, order, or direction restraining the respondents from initiating or taking any coercive measures for recovery of the amount of tax, interest, and penalty as determined under the impugned order dated 30.04.2024 passed by Respondent No. 3, during the pendency of the present writ application.

c) For grant of any other relief or reliefs to which the petitioner is found entitled in the facts and circumstances of this case.

2. Co-ordinate Bench has passed order in identical matter in CWJC No. 7580 of 2025 dated 13.08.2025. Perusal of the judgment dated 13.08.2025, it is evident that the present matter is similar to the aforementioned matter.

3. Accordingly, the impugned order dated 30.04.2024 stands set aside in terms of judgment dated 13.08.2025 passed by the co-ordinate Bench in CWJC No. 7580 of 2025 **(Rounak Int Udyog vs. State of Bihar & Anr.)**

4. Accordingly, CWJC No. 10421 of 2025 stands allowed.

(P. B. Bajanthri, J)

(Shailendra Singh, J)

Maynaz/Rajiv-

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