IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9809 of 2024

==

Mohammad Parwez Alam S/o Late Md. Aoum Ashrafi, Resident of Village-Machhpur Lodipur, P.O.-Machhipur (Agarpur), Anchal-Goradih, P.S.-Goradih, Dist-Bhagalpur.

... ... Petitioner/s

Versus

1. The State of Bihar through the Secretary cum Commissioner, State Tax Department (Commercial Department), Vikash Bhawan, Bailey Road, Bihar, Patna.
2. The Joint Commissioner, State Tax Department, Bhagalpur, Circle-1, Bhagalpur.
3. The Assistant Commissioner, State Tax Department, Bhagalpur.
4. The Deputy Commissioner, State Tax Department, Bhagalpur.
5. The Additional Commissioner cum Appellate Authority, Bhagalpur Division Bhagalpur.

... ... Respondent/s

==

Appearance :
For the Petitioner/s : Mr.Shekhar Kumar Singh, Advocate
For the Respondent/s : Mr. Vikash Kumar, AC to AG

==

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

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

8 20-02-2025 Heard learned counsel for the petitioner and learned AC to learned Advocate General for the State.

2. On perusal of the pleadings available on the record, this Court finds that against the show cause notice issued under Section 73(1) of the Central Goods and Services Tax Act, 2017 (in short 'CGST Act') for the financial year 2019-20, the petitioner filed his response after the order had already been passed. The statements made in paragraph '19' of the counter affidavit have not been controverted by filing any rejoinder.

3. Learned counsel for the State submits that in fact three years after passing of the order, the petitioner submitted his response.

4. Be that as it may, at this stage, learned counsel for the petitioner seeks permission to withdraw this writ application with liberty to avail his statutory remedy of appeal.

5. This writ application is, thus, permitted to be withdrawn with liberty as prayed for.

6. If any question of limitation would arise for consideration, the same would be considered keeping in view the period spent by the petitioner before this Court from the date of filing of the writ application till its disposal.

(Rajeev Ranjan Prasad, J)

(Shailendra Singh, J)

arvind/-

U			