IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9882 of 2025

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M/s. Deka Enterprises, Village- Jhargaon, P.O.- Jaljali, Medhipara, Jhargaon, District- Darang, Assam- 784529, Proprietor, Rekha Rani Deka (Female) (aged about 30 years), Proprietor of M/s. Deka Enterprises, C/o- Anupam Deka, Village- Jhargaon, P.O.- Jaljali, Medhipara, Jhargaon, District- Darang, Assam - 784529 through its authorized signatory Sanjay Kumar Goyal (Male) (aged about 42 years) S/o Ramotar Goyal R/o- Sarvodaya Apartment, Block-B2, 23/6, N.S. Road, Bally (M), P.S.- Howrah, District- Howrah, West Bengal, Pin- 711204.

... ... Petitioner

Versus

1. The State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan, Bailey Road, Patna.
2. Joint Commissioner of State Tax, Supaul Circle, Bihar.
3. Assistant Commissioner of State Tax, Supaul Circle, Bihar.

... ... Respondents

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Appearance :

For the Petitioner	:	Mr. Pranit Bag, Barrister Mr. Ghanshyam Jha, Advocate Mr. Sadashiv Tiwari, Advocate
For the Respondents	:	Mr. Ravish Chandra, AC to SC-11

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CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE SOURENDRA PANDEY

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

7 09-09-2025 We have heard Mr. Pranit Bag, learned Barrister and the Advocate representing the petitioner and Mr. Ravish Chandra, learned AC to SC-11 for the State of Bihar and its authorities.

2. This writ application has been preferred seeking the following reliefs:-

> "i) A writ in the nature of Mandamus/Certiorari against the respondent authorities for set aside the

order dated 21.05.2025 passed by Respondent No. 2 in summary of order issued under Section 129(3) along with DRC-07 and FORM-GST-MOV-09, quantifying amount of penalty Rs.6,95,842/- for the tax period May 2025.

ii) A writ in the nature of Mandamus/Certiorari against the respondent authorities to set aside the show-cause notice in form of DRC-01 dated 13.05.2025, FORM-GST-MOV-01 dated May 07th, 2025, FORM-GST-MOV-02 dated May 07th, 2025, FORM-GST-MOV-04 dated May 07th, 2025, FORM-GST-MOV-06 dated May 07th, 2025 & FORM-GST-MOV-07 dated May 13th, 2025.

iii) A writ in the nature of Mandamus for release of Truck containing goods which was intercepted/detained by respondent, is wholly illegal and without jurisdiction.

iv) A writ in the nature of Prohibition be issued commanding the Respondent Authorities by restraining them for proceeding any further in terms of DRC-07 dated 21.05.2025, DRC-01 dated 13.05.2025, FORM-GST-MOV-01 dated May 07th, 2025, FORM-GST-MOV-02 dated May 07th, 2025, FORM-GST-MOV-04 dated May 07th 2025, FORM-GST-MOV-06 dated May 07th, 2025 & FORM-GST-MOV-07 dated May 13th 2025 till the disposal of the Writ Petition.

> v) For granting any other relief(s) to which the petitioner is otherwise found entitled to."

3. After having argued the matter at length, towards the end of his submissions, learned counsel for the petitioner submits that he may be allowed to withdraw this writ application with liberty to approach the Respondent No. 2 seeking appropriate relief.

4. It is also submitted that the issues raised by the petitioner in the present writ application be reserved and the same be allowed to be agitated before the Respondent No. 2.

5. Learned AC to SC-11 submits that, in fact, it is the plea of the respondents that the petitioner has got an alternative remedy under the provisions of the Bihar Goods and Services Tax Act, 2017 and the respondents have pointed out in their counter affidavit that by Annexure 'R/6', the petitioner had already submitted its claim before the Respondent No. 2 but when the documents were asked for vide Annexure 'R/7', then only the petitioner informed the Respondent No. 2 that the matter is being challenged before the Hon'ble High Court.

6. Learned AC to SC-11, therefore, submits that he would have no objection if the petitioner approaches

Respondent No. 2 or any other competent authority/appellate authority, as may be advised to the petitioner in accordance with law.

7. Having regard to the submissions noted hereinabove, we allow the petitioner to withdraw this writ application. The petitioner will be at liberty to approach Respondent No. 2 or any other authority/appellate authority, as may be advised to the petitioner, within a period of thirty days from today. If any such remedy is applied for within the stipulated period, the same will be considered and decided by the competent authority/forum/appellate authority, as the case may be, within a reasonable period, preferably within four months from the date of making of the application.

8. This writ application stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Sourendra Pandey, J)

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