IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.144 of 2025

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M/s Ravindran Achuthan Security Agency having Registered Office at Office No- 301, 3rd Floor, Near Baba Chowk, Shah Market, Bandhpar, Keshri Nagar, Patna represented by its Authorized Signatory Amrendra Kumar Singh, Son of Ram Vinay Singh, permanent resident of D/303, Vatayan Enclave, Booty More, P.S.- Bariatu, Ranchi- 834009, Jharkhand.

... ... Petitioner

Versus

1. The State of Bihar through the Commissioner and Secretary, Department of Commercial Tax, Government of Bihar, Vikash Bhawan, Patna- 800001.
2. The Additional Commissioner of State Tax (Appeals), West Division, Patna.
3. The Joint Commissioner of State Tax, Patna Central Circle, Patna.
4. The Assistant Commissioner of State Tax, Patna Central Circle, Patna.

... ... Respondents

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Appearance :

For the Petitioner	:	Mr. Narendra Kumar, Advocate
For the Respondents	:	Mr. Vikash Kumar, Standing Counsel (11)

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CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE ASHOK KUMAR PANDEY

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

5 07-07-2025 Heard Mr. Narendra Kumar, learned counsel for the petitioner and Mr. Vikash Kumar, learned SC-11 for the State Respondents.

2. This writ application has been filed for the following reliefs:-

> "i. A writ in the nature of *Certiorari* or any other appropriate writ/writs, order(s), direction(s) for setting aside the impugned order dated 22.07.2024 (Annexure- P-2) passed by the Respondent No. 02 whereby he has rejected the statutory appeal on the

> ground of limitation, ignoring the date of issuance of the certified copy on 09.04.2024 by the office of the Respondent Assessing Officer.
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> ii. For further be pleased to set aside the impugned Demand Notice DRC-07 dt.25.01.2023 which has been issued by the Respondent No. 03 without putting any signature contrary to the 26(3) of the CGST Rule, 2017."

3. A reading of the impugned order as contained in Annexure 'P-2' would show that the petitioner has got a statutory remedy of appeal before the Appellate Tribunal in terms of Section 112(1) of the Central Goods and Services Tax/Bihar Goods and Services Tax Act, 2017 (in short 'CGST/BGST Act, 2017') within a period of three months from the date of the pronouncement of the order or within a period of three months from the constitution of the Appellate Tribunal.

4. In fact, in paragraph '27' of the counter affidavit, the Respondents have taken a stand as under:-

> "27. That further, by way of CBIC circular No.224/18/2024 dated 11th July 2024, guidelines for stay on recovery of outstanding dues has been provided in cases wherein first appeal has been disposed of till Appellate Tribunal comes into operation upon payment of prescribed pre-deposit."

5. Taking note of the aforesaid stand of the Respondents, this Court is disposing of the present writ application with the liberty to the petitioner to avail its statutory appellate remedy before the Appellate Tribunal as and when it is constituted.

6. In the meantime, it is open for the petitioner to seek stay on the recovery of the outstanding dues in terms of the CBIC Circular No. 224/18/2024 dated 11th July, 2024.

7. This writ application stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Ashok Kumar Pandey, J)

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