

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2003 of 2026

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M/s Shree Trading a Proprietor ship firm having its office at Ward No. 35, Padma Nagar, Bettiah, Pashchim Champaran, Bihar- 845438, through its Proprietor Sunita Devi, aged about 34 years (Female), resident of C/o Vinod Kumar, Ward No. 24, Padma Nagar, Bettiah, Pashchim Champaran, Bihar- 845438.

... .. Petitioner/s

Versus

1. The Union of India through the Chief Commissioner of Central Goods and Services Tax (CGST) and Central Excise (CX), Ranchi Zone, Patna.
2. The Joint Commissioner (AE), Central Goods and Services Tax (CGST) and Central Excise, Patna-II, Patna, Bihar.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Rudra Pratap Singh, Advocate
		Mr. Aditya Prakash, Advocate
For the Respondent/s	:	Ms. Shilpi Keshri, CGST

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CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE JUSTICE SMT. SONI SHRIVASTAVA
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

2 13-05-2026 On going through the impugned order as contained in Annexure-'P/3', we find that it is an appealable order under Section 107 of the CGST/BGST Act. Learned counsel for the petitioner has not shown otherwise that there is any violation of the principles of natural justice or its jurisdictional error, therefore, on the face of alternative statutory remedy which is equally efficacious, we would not entertain the writ application in the extra ordinary writ jurisdiction.

2. If so advised, the petitioner may avail his remedy as per the statute by filing an appropriate appeal within a period of



30 days from today. If any such appeal is preferred and a question of limitation arises for consideration, the same would be considered keeping in view that the petitioner was pursuing his remedy before this Court under some legal advise, therefore, his appeal may be considered on merit.

3. This writ application stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Soni Shrivastava, J)

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