IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2664 of 2026

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M/s Genius Consultants Ltd. Branch office at A/208, Capital Tower, Fraser Road, Patna, Bihar, 800001 though its Authorised Signatory Saurabh Sett, male, aged about 55 years, son of Ranjit Sett, resident of 8A/1 Ray Street L. R. Sarani S.O., District- Kolkata, West Bengal - 700020.

... ... Petitioner/s

Versus

1. The State of Bihar through the Secretary, Department of Commercial Taxes, Bihar, Patna.
2. Additional Commissioner of State Tax (Appeal), Patna West Division, Patna.
3. Assistant Commissioner of State Tax, Patna West Circle, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Alok Ranjan, Adv.
For the Respondent/s	:	Mr. Vivek Prasad, G.P.-07
		Mr. Prateyush Kumar, AC to GP-07

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CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE KUMAR MANISH

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

2 17-06-2026 This writ application has been preferred seeking the following reliefs:

> *i. For issuing of writ/order/direction/declaration in the nature of Mandamus or any other appropriate writ/order or direction in the nature thereof to quash the impugned Order-in-Appeal No. AD100724007960G dated 17.10.2025 passed by the Additional Commissioner of State Tax (Appeal) Patna, West Division Patna (hereinafter referred to as "the Appellate Authority"), rejecting the appeal*

filed by the petitioner against the Order-in-Original (OIO) in Form GST DRC- 07, dated 25.11.2023 passed by the Assistant Commissioner of State Tax Patna central circle-1, Patna (hereinafter referred to as "the Adjudicating Authority"),

ii. For issuance of an appropriate writ, order or direction quashing and setting aside the Order-in-Original in Form GST DRC-07, dated 25.11.2023, passed by the Learned Assistant Commissioner of State Tax, Patna Central Circle-1, Patna West, Bihar, whereby the Petitioner has been illegally directed to make payment of a sum of ₹95,800/- (Rupees Ninety-Five Thousand Eight Hundred only) towards CGST and SGST for the period FY 2017-18 (July to March).

iii. For issuing a Writ of Mandamus directing the Appellant Authority to reconsider the appeal on its merits by Exercising its power to condone any technical delay in filing the appeal under Section 107(4) of the CGST Act and by Examining the substantive grounds of the appeal and by Considering the petitioner's written submissions and supporting documents and pass a fresh order after giving the petitioner a fair hearing.

iv. For issuance of an appropriate writ, order or direction restraining the Respondent authorities from taking any coercive steps, including recovery proceedings, for realization of *the disputed amount of ₹95,800/-, during the pendency and final disposal of the present writ application.*

v. For issuance of any other writ, order or direction, as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case, in the interest of justice.

2. In course of hearing of the writ petition, we called upon Mr. Alok Ranjan, learned Advocate for the petitioner to demonstrate from the records as to whether any application seeking condonation of delay was filed before the Appellate Authority and if so, the grounds stated therein be placed before this Court.

3. Mr. Alok Ranjan, learned counsel for the petitioner has passed over a copy of the memorandum of appeal in the given format and claims that with the said appeal, there was one page attached called Annexure-C in which there is a statement that due to some medical reasons, the appeal could not be filed. Learned counsel, however, admits that the said memorandum of appeal has not been enclosed with the writ petition.

4. Learned counsel for the State submits that on a bare perusal of the impugned order passed by the Appellate Authority, it would appear that before the Appellate Authority,

no reason was shown for purpose of condonation of delay. The observation of the Appellate Authority present in the impugned order has not been contested by raising any specific plea in the writ application. It has neither been contested by way of pleading.

5. Learned counsel submits that Section 107(1) of the Central Goods and Services Tax/Bihar Goods and Services Tax Act, 2017 (hereinafter referred to as the ‘CGST/BGST Act, 2017’) provides a period of limitation of three months for filing of an appeal. The Appellate Authority has been further conferred with power to condone delay for a period of maximum one month on showing cogent and sufficient reasons.

6. At this stage, learned counsel for the petitioner submits that against the impugned order, the petitioner has a remedy to file a Second Appeal under Section 112 of the CGST/BGST Act, 2017 which he may be allowed to avail.

7. Learned counsel for the State has no objection to the same.

8. In such circumstance, we accept the prayer of learned counsel for the petitioner. The writ application is permitted to be withdrawn with liberty to the appellant to seek his remedy before the competent forum, as may be advised to

him.

9. It is made clear that we have not recorded any opinion on the merit of contentions of the petitioner.

10. This writ application stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Kumar Manish, J)

Abhishek/-
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