IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3227 of 2026

==

M/S Powertech Engineers, A partneship firm having registered under Indian Partnership Act and its registered office at - 1st Floor, U/454 Lohiya Nagar, Post Office and Police Station - Kankarbagh, Patna - 800020 through its partner- Mayoor Ahuja, Gender- male, aged about - 35 years, Son of - Shri Rakesh Ahuja, Resident of - B- 489, New Friends Colony, Defence Colony, South Delhi- 1100025.

... ... Petitioner/s

Versus

1. The State of Bihar through Commissioner of State Tax, Vikash Bhawan, Baily Road, Patna.
2. The Commissioner of Goods and Service Tax, Annexe Building, Veerchand Patel Path, Patna, Bihar.
3. The Additional Commissioner Appeal, State Tax, West Division, Patna.
4. The Joint Commissioner, State Tax, Department of Commercial Tax, Bihar, Patna.
5. The Assistant Commissioner, Audit State Tax, Patna, Bihar.
6. The Assistant Commissioner, State Tax, Patna Circle 2, South, Patna.

... ... Respondent/s

==

Appearance :

For the Petitioner/s	:	Mr. Krishna Mohan Mishra, Adv. Mr. Prasoon Kumar, Adv.
For the Respondent/s	:	Mr. Vivek Prasad, GP-7 Ms. Roona AC to GP-7 Mr. Sanjay Kumar, AC to GP-7

==

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

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

2 19-06-2026 Heard the learned counsel for the petitioner and learned G.P.-7 for the State.

2. After some arguments, learned counsel for the petitioner submits that he may be allowed to withdraw this writ application with liberty to prefer Second Appeal as provided

WEB COPY

under Section 112 (1) of the Central Goods and Services Tax/Bihar Goods and Services Tax Act, 2017.

3. Learned G.P.-7 has no objection to the same.

4. In the circumstances, we allow learned counsel for the petitioner to withdraw the writ application with liberty to prefer the Second Appeal within a period of 60 days from today.

5. This Court has been informed that the Tribunal has already been constituted and it is likely to start functioning very soon. We expect that immediately after the Tribunal starts functioning, the appeal, if any, preferred by the petitioner be taken up for consideration.

6. In the meantime, if the petitioner deposits total 20% of the impugned demand (10% already deposited with the Appellate Authority), the respondent authority shall not take any coercive action against the petitioner to realise the impugned demand.

7. This writ application stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Kumar Manish, J)

Abhishek/-

U			

WEB COPY