IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4277 of 2026

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Vijay Kumar Son of Rameshwar Ram, Resident Ward No. 9, Nariyal Bazar, Madhubani, Bihar- 847211, Bihar.

... ... Petitioner

Versus

1. State of Bihar through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. Additional Commissioner of State Tax (Appeal), West Division, Patna.
3. Asst. Commissioner of State Tax, Danapur Circle, Danapur.

... ... Respondents

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Appearance :

For the Petitioner/s	:	Mr. Hiresh Karan, Advocate Mr. Sadashiv Tiwary, Advocate
For the Respondent/s	:	Mr. Vivek Prasad, GP-7 Ms. Roona, AC to GP-7

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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 25-06-2026 Heard learned counsel for the petitioner and learned A.C. to G.P.-7 for the State.

2. Petitioner in the present writ application is seeking the following reliefs:-

> (i) The demand of tax as appearing in the website of the Goods and Services Tax Department, (as contained in Annexure – P14) in respect of similar demand notices dated 30.11.2021 and 07.02.2022 under demand ID Nos. ZD101121015506A and ZD1002220020430 totaling ₹ 91,90,719/- on account of demand of Central Tax and State Tax despite the same having been

> set aside by this Hon'ble Court in CWJC No.10391 of 2022 and the subsequent dropping of the proceeding under section 73/74 of the Act particularly, in absence of a mechanism of correction on the web portal be set aside quashed.
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> (ii) The respondent no. 3 be directed to delete demand of tax as appearing in the website of the Goods and Services Tax Department.
>
> (iii) for granting any other relief (s) to which the petitioner is otherwise found entitled to.

3. Learned counsel for the petitioner submits that petitioner is aggrieved and dissatisfied with the outstanding demand shown on the portal of the department as contained in Annexure 'P-14'. It is submitted that the said outstanding demand is wrongly showing and for correction of the same, the petitioner approached respondent no.3 but that did not yield any result.

4. In order to demonstrate that the outstanding demand is not correctly showing on the portal, learned counsel has taken this Court through the brief history of the case and the orders passed in the earlier round of litigations.

5. Learned AC to GP-7 submits that the statements made by the petitioner in paragraph '19' of the writ application saying that the petitioner had approached respondent no. 3 for necessary correction seems to be a half-hearted statement which is not supported by any copy of the application, if any, filed by the petitioner. In fact, it is not the statement of the petitioner that he had submitted any application with respondent no. 3 for carrying on the corrections.

6. Learned counsel for the petitioner is unable to demonstrate that before filing of the writ application, the petitioner had ever submitted any application with the Competent Authority (respondent no.3) for carrying correction on the web portal of the department.

7. In such circumstance, where the petitioner has directly moved this Court without making any formal written request to the respondent no.3 and where respondent no.3 has no opportunity to examine the grievance of the petitioner, this Court would refrain from entertaining the writ application. It is dismissed as not entertained but with liberty to the petitioner to submit appropriate application as may be advised to him before the Competent Authority for redressal of his grievance. If any such request is made by submitting an application within a period of 30 days from today, the same will be considered by the respondent no.3 in accordance with law and an appropriate order thereon shall be passed within a period of three months from the date of submission of the application.

8. It goes without saying that this Court has not considered the merit of the contentions of the petitioner, hence all questions are left open for consideration.

9. This writ application stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Kumar Manish, J)

Abhishek/Rishi-

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