

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6138 of 2026

ITC Limited, Through its Authorized Representative, Satya Prasad, Aged about 40 years, Gender Male, Son of P Manamtha Rao, resident of 07 Main Road Gudari PO and P.S. Gudari, Rayagada, Odisha Pincode - 765026, and presently working as Branch Manager, Patna Marketing Branch ITC Patna District- Patna.

... .. Petitioner/s

Versus

1. Commissioner of Central GST and Central Excise, Patna-1, 3rd Floor CR Building (Annexe), Bir Chand Patel Path, Patna- 800001.
2. Assistant Commissioner, CGST and CEX Division Bhagalpur, Ground Floor, Kiran Vatika, ShitlaSthan Road, Tilakmanjhi, Bhagalpur-812001.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr. Sachindra Kumar Tiwary, Advocate.

For the Respondent/s : Mr. Anshuman Singh, Sr. S.C., CGST & CEX

CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE SUNIL DUTTA MISHRA
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

2 21-07-2026 Heard Mr. Sachindra Kumar Tiwary, learned counsel

for the petitioner and Mr. Anshuman Singh, learned senior

standing counsel for the CGST & CEX.

2. Petitioner in the present writ application is seeking the direction/directions in the nature of certiorari, calling for the records of the Respondents culminating in the issuance of Show Cause notice No. V(48)(15) 32-Adjn/2008 dated 24.12.2025 which has been lying un-adjudicated for a period of nearly 17 years

3. It is pointed out that the issues raised in the writ



application are squarely covered by the judgment passed on 21.04.2026 in C.W.J.C. No.5664 of 2026 and 2 other analogous matters.

4. This writ application is thus, disposed of in terms of our judgment dated 21.04.2026 in C.W.J.C. No.5664 of 2026 and 2 other analogous matters.

(Rajeev Ranjan Prasad, J)

(Sunil Dutta Mishra, J)

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