IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5864 of 2025

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M/S Dharmendra Kumar though its proprietor Sumanjay Kumar, male aged about 31 years son of Rudal Rai, resident of Garh Sisai, P.O. and P.S. - Samastipur, District- Samastipur.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Taxes, New Secretariat, Patna.
2. The Assistant Commissioner of State Taxes, Samastipur.
3. The Additional Commissioner (Appeal) of Darbhanga Commissionery, Darbhanga.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Ms.Swarna Roy Mr. Alok Kr. Shahi, Adv. Ms. Richa Rajiv Singh, Adv. Ms. Komal, Adv.
For the Respondent/s	:	Mr.Standing Counsel (11)

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CORAM: HONOURABLE MR. JUSTICE ANIL KUMAR SINHA
and
HONOURABLE MR. JUSTICE VIKASH KUMAR

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE ANIL KUMAR SINHA)

4 24-07-2026 1. Heard the parties.

2. The present writ petition has been filed against the order passed by the Appellate Authority dated 17.10.2024 contained in Memo No. 617 in Appeal No. AD100224002732Y.

3. The petitioner is the proprietor of M/s Sahu Iron Stores, a firm engaged in the business of iron and steel rods at Samastipur having GSTIN No. 10ARYPK2715R1Z8.

4. Learned counsel for the petitioner submits that after filing of the Appeal, notices were issued for hearing, but the

same were only uploaded on the portal and not received by the petitioner and the appellate order was passed on the basis of memo of Appeal without hearing the petitioner upholding the assessment order dated 05.12.2023.

5. Mr. Ravish Chandra, learned A.C. to S.C. -11 submits that the petitioner may avail the remedy before the Appellate Tribunal under Section 112 of the Bihar Goods and Services Tax Act, 2017.

6. Considering the nature of dispute and the fact that the petitioner without approaching the Appellate Tribunal has filed the present application, the present writ application is disposed with liberty to the petitioner to file an appropriate Appeal against the order dated 17.10.2024 before the Appellate Tribunal. If Appeal before the Appellate Tribunal is filed within two weeks, the Appellate Tribunal shall consider the same and decide it in accordance with law on its merit without going into the question of delay.

(Anil Kumar Sinha, J)

(Vikash Kumar, J)

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