IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6536 of 2025

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M/S M.K. Enterprises its proprietor Mukesh Kumar Sah male aged about 39 years son of Mohan Sah, resident of Bharokhra, ward no 13, Subhash Chowk, Bharokhra, 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 Circle, Samastipur.
3. The Additional Commissioner (Appeal) of Darbhanga Commissionery, Darbhanga.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Ms.Swarna Roy

For the Respondent/s : A.C. to S.C. 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)

3 24-07-2026 1. Heard the parties.

2. The present writ petition has been filed against the order passed by the appellate authority (respondent no. 3) dated 20.02.2025 contained in Memo No. 85 in Appeal No. AD100724007131X.

3. Learned counsel for the petitioner submits that all notices were uploaded on the portal and were not served directly upon the petitioner. He further submits that even the assessment order dated 24.04.2024 was an ex-parte order.

4. Learned A.C. to S.C. -11 submits that the petitioner

without approaching the Appellate Tribunal against the impugned order of rejection, has directly filed the present writ application. The petitioner may avail the remedy before the Appellate Tribunal under Section 112 of the Bihar Goods and Services Tax Act, 2017.

5. 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 20.02.2025 before the Appellate Tribunal. If Appeal before the Appellate Tribunal is filed within two weeks from today, 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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