IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6456 of 2025

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Karmendra Kumar Son of Devendra Prasad, Resident of Village- Maujipur, Police Station Maujipur, District- Patna

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner-Cum-Principal Secretary, Commercial Taxes, Government of Bihar, Patna.
2. The Additional Commissioner of State Tax, Patna City East, Patna East, Commercial Tax Department, Government of Bihar, Patna.
3. The joint Commissioner of State Tax, Patna City, East Circle, Commercial Tax Department, Government of Bihar, Patna.
4. The Assistant Commissioner, G.S.T., Patna East Division, Bihar, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Anil Kumar Singh
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 challenging inter alia the order dated 02.04.2024 passed by the respondent no. 3 – Joint Commissioner of State Tax, Patna City, East Circle whereby the refund application of the writ petitioner regarding refund of Rs. 4,44,940.60/- for the financial year 2020-21 has been rejected.

3. Learned state counsel 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.

4. 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 02.04.2024 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)

praful/-

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