IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4459 of 2026

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M/s Brajendra Kumar Singh a Proprietorship Firm having its place of business at Sankat Mochan House, Congress Maidan Road, Congress Maidan, Kadam Kuan, P.S.- Kadam Kuan, District- Patna, Bihar, 800003, through its Proprietor Brajendra Kumar Singh, aged about 57 years, son of Ram Bahadur Singh, resident of the aforesaid address, bearing GSTIN 10ASDPS3220P1ZT.

... ... Petitioner/s

Versus

1. The State of Bihar through the Addl. Chief Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Joint Commissioner of State Tax, Kadamkuan Circle, Patna.
3. The Deputy Commissioner of State Tax, Kadamkuan Circle, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Sunil Kumar, Adv.
For the Respondent/s	:	Mr. Ravish Chandra, AC to SC-11

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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)

4 17-06-2026 Heard learned counsel for the petitioner and learned AC to SC-11 for the State.

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

i. For issuance of writ in the nature of Certiorari, for quashing the Notice in Form GST DRC-13 dated 14.03.2026 issued under Section 79(1)(c) of the GST Act by the Deputy Commissioner of State Tax, Kadam Kuan Circle, Patna, whereby and whereunder, the respondent *authority, without following due process of law, without considering and deciding the petitioner's rectification applications dated 11.03.2026 and 13.03.2026, and without granting a proper opportunity of hearing, has directed various banks to freeze/hold the petitioner's accounts and recover the alleged dues amounting to Rs. 2,59,11,304/- for payment to the Government.*

ii. To issue a writ in the nature of Mandamus, directing the respondent authorities not to freeze or attach the petitioner's bank accounts and not to initiate or proceed with the recovery of the alleged demand of Rs. 2,59,11,304/-, till the petitioner's rectification applications are duly considered and disposed of, and the petitioner is afforded reasonable opportunity to avail the statutory remedy of appeal, failing which the Government work entrusted to the petitioner is likely to come to a standstill, resulting in irreparable loss and injury.

iii. To grant of any order relief or reliefs to which the petitioner is found entitled in the facts *and circumstances of this case.*

3. It is evident from the reliefs prayed in the writ application that the petitioner was aggrieved by and dissatisfied with the notice in Form GST DRC-13 dated 14.03.2026. His contention in the writ petition was that a notice has been issued without considering and deciding the petitioner's rectification applications dated 11.03.2026 and 13.03.2026 and without granting him a proper opportunity of hearing.

4. By filing a counter affidavit, the Respondent Nos. 2 and 3 have brought on record a copy of the order dated 04.05.2026 as Annexure 'R2/1 (series)' whereby and whereunder the rectification application (Annexure 'P-3' to the writ application) for rectification of the order dated 25.11.2025 has been rejected by the competent authority.

5. Learned counsel for the petitioner submits that even the another rectification application dated 13.03.2026 with respect to the order dated 19.12.2025 has been rejected.

6. In the counter affidavit, the respondents have taken a plea that no garnishee order/DRC-13 with respect to the demand created vide order dated 19.12.2025 has been issued by the respondent Adjudicating Authority.

7. Be that as it may, it is an admitted position that

during pendency of the writ application, the respondent authorities have passed the orders (Annexure 'R2/1 (series)' and Annexure 'R2/2'). Those orders are not under challenge in the present writ application.

8. Learned counsel for the petitioner submits that these orders are appealable orders, therefore, he may be permitted to withdraw this writ application with liberty to challenge the orders (Annexure 'R2/1 (series)' and Annexure 'R2/2') before the appropriate authority within a period of 30 days from today.

9. Learned AC to SC-11 for the State has no objection to the same.

10. In the circumstances, we allow the petitioner to withdraw this writ application in order to pursue his remedy in appeal before the Appellate Forum/Appellate Authority by presenting the constituted appeals within a period of 30 days from today.

11. If such appeals are preferred and question of limitation arises for consideration, the same will be considered keeping in view that the writ application was pending before this Court and during pendency of writ petition only, the orders have been passed by the respondent authorities.

12. All contentions are left open to the parties.

13. This writ application stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Kumar Manish, J)

Abhishek/-
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