

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.6025 of 2025**

M/s R. K. TRANSPORT COMPANY (A Sole Proprietorship Firm), having its Registered office at R.K House, 05 Mahavir Nagar Society, Puna Papaya, Surat, Gujarat and Regional Office at Shivajee Colony, Nayatola, Kumhrar, P.O. Bahadurpur Housing Colony, Agamkuan, Patna, Bihar, Pin 800026 through its Sole Proprietor Mr. Raj Kumar Vishnucharan Singh, aged about 66 years, S/o. Vishnucharan Harilochan Singh.

... .. Petitioner/s

Versus

1. The Union of India through its Secretary and Commissioner, (GST), Ministry of Finance, Department of Revenue, having its office at Central Secretariat, North Block, New Delhi-110001.
2. The Central Goods and Service Tax, through Chairperson having its registered office, 4th Floor, East Wing, World Mark-1, Aero City, Indira Gandhi International Airport, New Delhi.
3. The Chief Commissioner, CGST and CX, Office at C.R Building, 1st Floor, Bir Chand Patel Path, Patna, Bihar
4. The State of Bihar through the Secretary cum-Commissioner, Bihar Goods and Service Tax, Kar Bhawan, Beer Chand Patel Marg, Govt. of Bihar, Patna.
5. Joint Commissioner of State Tax, Patna City West Circle Patna.
6. Deputy Commissioner of State Tax (SGST), Patna City West Circle, Patna.
7. Assistant Commissioner of State Tax (SGST), Patna City West Circle, Patna.
8. Additional Commissioner (Appeal), Patna East Division, Patna

... .. Respondent/s

**Appearance :**

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|----------------------|---|--------------------------------------|
| For the Petitioner/s | : | Mr. Anurag Saurav, Advocate          |
| For the Respondent/s | : | Mr. Ravish Chandra, AC to SC-11      |
| For the UOI          | : | Mr. Anshuman Singh, Sr. SC CGST & CX |

**CORAM: HONOURABLE MR. JUSTICE ANIL KUMAR SINHA**  
**and**  
**HONOURABLE MR. JUSTICE VIKASH KUMAR**  
**ORAL ORDER**

**(Per: HONOURABLE MR. JUSTICE ANIL KUMAR SINHA)**

5      23-07-2026                      Heard learned counsel for the petitioner and learned  
counsel for the State.

2. At the outset, learned counsel for the petitioner



seeks permission to withdraw this writ application with liberty to file an appeal before the Tribunal under Section 112 of the Bihar Goods and Services Tax Act, 2017.

3. Permission is granted.

4. This writ application is disposed as withdrawn with liberty to the petitioner to file an appeal before the Tribunal by 31.07.2026.

**(Anil Kumar Sinha, J)**

**( Vikash Kumar, J)**

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