IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5915 of 2026

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M/S Bindhya Agency a Proprietorship firm having GSTIN-10ABQPG2969R1Z1 and its office at 1st Floor, Kanhaiya Lal Gupta, Abulasalane, Machhuatoli, Patna, Bihar-800004 through its Proprietor Ramesh Gandhi, Gender-Male, aged about 62 years, Son of Jag Narain Prasad, Resident of Popular Place, Flat No 4A, Mohalla, Langertoli Chouraha, Post- Bankipur, P.S- Pirbahore, District- Patna, Bihar-800004.

... ... Petitioner/s

Versus

1. The State of Bihar through The Principal Secretary, State Tax, Bihar, Patna having its office at Kar Bhawan, Patna.
2. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Joint Commissioner of State Tax, Barh Circle, Barh, Bihar.
4. The Assistant Commissioner of State Tax, Kadam Kuan Circle, Patna, Bihar.
5. The Special Commissioner of State Tax (Appeal), East Division, Patna, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Bijay Kumar Gupta
For the Respondent/s	:	Mr. Vivek Prasad, Government Pleader (07)

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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)

2 24-07-2026 1. Heard the parties.

2. The present writ application has been filed by the petitioner challenging inter alia the order passed by the Appellate Authority dated 09.08.2025 in Appeal Case No. GSC/PK-18/2025-26 for the financial year 2020-21. The Appeal of the petitioner was rejected on the ground of limitation.

3. Learned counsel for the petitioner submits that the

assessment order dated 18.02.2025 for the period 2020-21 was filed on 11.06.2025 which is within 04 months from the date of the order and the same was condonable as per Section 107(2) of the Bihar Goods and Services Tax Act, 2017. The petitioner gave his reason for condoning the delay, but the respondent authority did not consider it in right perspective and rejected the Appeal of the petitioner as time barred.

4. Learned counsel for the State submits that it is true that Appeal was filed within 120 days, which was condonable at the end of the Appellate Authority.

5. Considering the facts of the case in totality and the nature of prayer made in the writ application, the Appellate Order dated 09.08.2025 is hereby set aside and the matter is remanded back to the Appellate Authority to hear the Appeal of the petitioner on merit without going into the question of delay.

6. With the aforesaid observation and direction, this writ application is disposed of.

(Anil Kumar Sinha, J)

(Vikash Kumar, J)

praful/-

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