IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5654 of 2026

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M/s New Jagdamba Int Udyog P.O- Siripur Gohar, P.S-Hathauri, Samastipur represented through its Proprietor Hemant Kumar Singh, Male, aged about-63 years, S/o Late Dilip Narayan Singh, resident of P.O- Siripur Gohar, P.S-Hathauri, Khanpur, District-Samastipur.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, Patna having its Office at Vikas Bhawan, Patna-800001.
2. The Commissioner of State Tax, Bihar, Patna.
3. The Additional Commissioner-cum-Appellate Authority, State Tax, Darbhanga Division, Darbhanga.
4. The Deputy Commissioner of State Tax, Samastipur Circle.
5. The Central Bank of India through its Branch Manager, Arout Branch, Rosera, Samastipur.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Prabhat Ranjan, Adv.
		Mr. Avinash Kumar, Adv.
		Mr. Kumar Satyam, Adv.
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 14-07-2026 1. Heard the parties.

2. The present writ application has been filed challenging the order dated 10.01.2025 passed by the appellate authority (respondent no. 3) in Appeal No.- AD100824003561O whereby the appeal filed by the petitioner has been dismissed on the ground of 14 days delay.

3. Mr. Prabhat Ranjan, learned counsel for the petitioner submits that in the memo of appeal filed before the

appellate authority the petitioner had demanded hearing in person and there was delay of about 14 days in filing the appeal for which it has been explained that delay was due to medical reasons.

4. Learned counsel has placed reliance on Section 107 (4) of the Central Goods & Services Tax Act, 2017 (for short “the Act”) which says as follows:-

> *“The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of one month.”*

5. Therefore, submission is that delay caused in filing appeal was condonable and the same was within a period of 120 days however the appellate authority failed to consider the specific request of the petitioner of granting personal hearing and the reasons of delay in filing appeal.

6. Mr. Vivek Prasad, learned Government Pleader No. 7 appearing for the State argued that in support of the reasons given in the memo of appeal no documents were filed before the appellate authority and even in the writ application the documents which have been filed in support of the claim of the petitioner, the same reflect that medical document is dated

28.11.2024 that is after filing of the appeal.

7. Having heard learned counsel for the parties and taking into consideration the fact that petitioner in his memo of appeal has demanded personal hearing and has given the reasons for delay as medical reasons and the appeal has been dismissed on the ground of delay, which was condonable as per Section 107(4) of the Act, accordingly, we are of the view that the matter should be remanded to the appellate authority to hear the petitioner afresh giving opportunity to the petitioner to file fresh documents in support of his claim regarding medical reasons.

8. In the result, the order dated 10.01.2025 is set aside and the matter is remanded back to the appellate authority to pass fresh order after giving opportunity of hearing to all concerned including the petitioner.

9. With the aforesaid observation and direction this application is disposed off.

(Anil Kumar Sinha, J)

(Vikash Kumar, J)

praful/-

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