

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8449 of 2025

M/S Maa Bhagwati Trading Company through its Proprietor Mahesh Prasad Singh Male, aged about 50 years, Son of Daya Ram Singh, resident of Ward No. 02 Hasanpur Bazar Post and P.S.- Hasanpur Nao Kothi, District-Begusarai, Bihar.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Taxes, New Secretariat, Patna.
2. The Joint Commissioner, State Taxes, Begusarai, Bihar.
3. The Additional Commissioner (Appeal), State Taxes, Darbhanga Commissionary, Darbhanga, Bihar.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr.Swarna Roy, Adv.
For the Respondent/s : Mr.Government Pleader (07)

CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE ARUN KUMAR JHA
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 13-03-2026 The present writ petition has been filed for setting aside the order dated 14.3.2024, passed in Appeal No. AD100324000177W by the Additional Commissioner of State Tax (Appeal), Darbhanga Division, Darbhanga, whereby and whereunder the appeal filed by the petitioner has stood dismissed. The petitioner has also challenged the order of cancellation of registration dated 11/23.8.2021.

2. Admittedly, the appeal filed by the petitioner is time barred, hence the same has been dismissed on the ground of delay, being barred by limitation.



3. In view of the aforesaid, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the aforesaid order dated 14.3.2024, passed by the Additional Commissioner of State Tax (Appeal), Darbhanga Division, Darbhanga, by availing the remedy provided for under Section 112 of the Bihar Goods and Services Tax Act, 2017. Liberty, so sought, is granted.
4. Accordingly, the present writ petition stands disposed off.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

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