

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Jurisdiction Case No.1426 of 2025

In
Civil Writ Jurisdiction Case No.14220 of 2022

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M/s H.R. Builders Chawahi Takki, Gopalganj Bihar- 841428, through its authorized signatory Sri Hans Raj Dhankar, Male, Aged about 75 yrs., Son of Late Bhim Singh, resident of B/37, Phase-1, P.S.- Ashok Vihar, District North West, Delhi- 110052.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance Government of India, New Delhi.
2. The Principal Chief Commissioner, CGST, Central Revenue Building, Birchand Patel Path, Patna.
3. The State of Bihar, through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
4. The Secretary, Road Construction Department, Government of Bihar, Patna.
5. The Executive Engineer, Road Construction Department, Gopalganj, District Gopalganj.
6. The Additional Commissioner, State Tax (Appeals), Saran Division, Chapra.
7. The Joint Commissioner, State Tax, Gopalganj Circle, District Gopalganj.

... .. Opposite Party/s

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Appearance :

For the Petitioner/s : Mr. Sabal Kumar Jha, Advocate
For the C.G.S.T. : Ms. Shilpi Keshri, Advocate

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CORAM: HONOURABLE MR. JUSTICE SUDHIR SINGH
and
HONOURABLE MR. JUSTICE RITESH KUMAR
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE SUDHIR SINGH)

4 20-01-2026 Following is the prayer sought for in the present application:-

“1. That this is an application for modification of order dated 12.10.2022 passed in C.W.J.C. No. 14220/2022 by the Hon'ble Division Bench presided over by Hon'ble Mr. Justice Sanjay Karol alongwith Hon'ble Mr. Justice S. Kumar (as



their Lordships then hear) for extension of further 4 weeks time from today inability the petitioner to appear before the Assistant Authority as stipulated in clause(f) at Page 5 of the order mentioned under taking of petitioner to appear on 3.11.2022 at 10.30 A.M. upon which date and time the petitioner could not appear on account of Covid-19 pandemic situation and some subsequent registered and Lordships where as the petitioner company through its representative undertaking to appear as per direction of this Hon'ble Court on the date and time as stipulated by this Hon'ble Court hence forth and would comply all the direction and observation of this Hon'ble Court contained in order dated 12.10.2022 And/or any other order or orders has been passed on the facts and circumstances of the case.”

2. The Writ Court while passing the order dated 12.10.2022 in C.W.J.C. No. 14220 of 2022, observed the following:-

“(f) Petitioner undertakes to appear before the Assessing Authority on 03.11.2022 at 10:30 A.M.”

3. The petitioner could not comply with the said condition for the reasons as assigned in the present application.

4. Considering the reasons assigned, the petitioner is directed to appear within four weeks from today and place his case before the Respondent authority.

5. Condition (f) is modified to the extent as indicated



above, and rest of the conditions remain as indicated there in the order dated 12.10.2022.

6. With the aforesaid directions, the present application stands disposed of.

7. Pending application(s), if any, shall also stand disposed of.

(Sudhir Singh, J)

(Ritesh Kumar, J)

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