

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7732 of 2025

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M/S MAA BHAGWATI TRADERS, GSTIN- 10DJUPS6981L1Z9, Proprietor
Sumit Kumar Singh aged 43 Years S/o Nawal Kishor Singh resident of
Sampatchak Shohagi More, Gopalpur, Patna-804453, Bihar.

... .. Petitioner/s

Versus

1. The State of Bihar through the Secretary cum commissioner of state tax,
Bihar, Kar Bhawan, Birchand Patel Path, Patna.
2. The Additional Commissioner of State tax, (Appeals), Patna West Division,
Patna.
3. The Joint Commissioner of State Tax, Patna South-1, Bihar.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr.Nitesh Kumar, Adv.
For the Respondent/s : Mr.Standing Counsel (11)

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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 22.3.2025, passed in Appeal Case No. GST/PS-
1/24-25 (ARN Ref. No. -AD100325014214Y/18.3.2025) by the
Additional Commissioner of State Tax (Appeal), Patna West
Division, Patna, whereby and whereunder the appeal filed by
the petitioner has been dismissed. The petitioner has also
challenged the order of cancellation of registration dated
27.1.2024.

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 22.3.2025, passed by the Additional Commissioner of State Tax (Appeal), Patna West Division, Patna, 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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