IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7926 of 2026

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M/s Anand Utsav Homes Private Limited having its registered office at Chiraiyatand, Tarkeshwar Path, in front of Shiva Enclave Apartment, Patna - 800001, Bihar, through its Authorized Signatory, Mr. Satyanarayan Singh, aged about Son of Ramanand Singh, Resident of Tarkeshwar Path, Chiraiyatand, P.S. Kankarbagh, District Patna, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through Commissioner of State tax, Bihar, Vikas Bhawan, Patna.
2. The Chief Commissioner State Tax, Bihar, Patna.
3. The Joint Commissioner State Tax, Patna West Circle, Patna.
4. The Additional Commissioner, State Tax cum-Appellate Authority, Patna west Division, Patna.
5. The Assistant Commissioner State Tax, Patna South Circle-1, Patna West, Bihar, Patna.
6. The Deputy Commissioner of State Tax, Commercial Tax Department, Patna Circle, Patna.
7. The Deputy Commissioner State Tax, Patna West Circle, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Dhirendra Kumar Roy
For the Respondent/s : Mr.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 15-07-2026

1. Heard learned Counsel for the petitioner and learned Counsel for the State.
2. The present writ application has been filed by the petitioner for quashing the order, dated 26.07.2025, passed by the Additional Commissioner of State Tax (Appeal), Patna West Division, Patna, in FORM GST

APL-02, whereby the appeal preferred by the petitioner has been dismissed on the ground of limitation under Section 107 (1) of the Bihar Goods and Services Tax Act, 2017.

3. The petitioner had preferred the appeal against the order, dated 30.09.2023, passed by the Assistant Commissioner, Patna West Division, Patna.

4. Learned Counsel for the petitioner submits that the dismissal of the appeal on the technical ground of delay in filing the appeal will take away the substantive right of the petitioner. He further submits that the delay in filing the appeal is not deliberate; rather it was a procedural delay and the petitioner has a good case if heard and decided on its merits.

5. On the other hand, learned Counsel for the State submits that the petitioner ought to have filed the appeal before the appellate authority challenging the order passed by the Assistant Commissioner within 90 days, and within next 30 days with condonation of delay application. The petitioner has filed the present appeal after 1½ years of the statutory period of four months provided under the Act.

6. A Division Bench of this Court, while dealing with exactly similar issue, in CWJC No. 82 of 2023, has dismissed the writ application, vide order, dated 20.04.2023.

7. We. also, do not find any merit in this writ application, and is, accordingly, dismissed.

(Anil Kumar Sinha, J.)

(Vikash Kumar, J.)

Prabhakar Anand/-

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