IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8269 of 2025

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1. M/s Aadya Enterprises through of its Partnership Member Abhilekh Kumar, who is also its constituted Partner and Member, House of Uday Kumar Singh, Sanjay Gandhi Nagar Road, Bahadurpur, Patna, Bihar-800020, GSTIN/U1N10AAYFA3462E1ZN.
2. Abhilekh Kumar S/o Awadhesh Kumar, Constituted One of the Partner and Member of M/s Aadya Enterprises, House of Uday Kumar Singh, Sanjay Gandhi Nagar Road, Bahadurpur, Patna, Bihar-800020.

... ... Petitioner/s

Versus

1. The State of Bihar through the Chief Commissioner, State Goods and Services Tax Department, Govt. of Bihar, Kar Bhawan, Veerchand Patel Marg, District-Patna.
2. The Chief Commissioner, State Goods and Services Tax Department, Govt. of Bihar, Kar Bhawan, Birchand Patel Marg, District-Patna.
3. Sri Diwakar Prasad, the Additional Commissioner, State Goods and service Tax Department, Govt. of Bihar, Kar Bhawan, Birchand Patel Marg, Patna, Circle Patna West, Patna.
4. Joint Commissioner of State Tax, South Circle, Patna, Govt. of Bihar, Patna, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Padmanabh Kashyap, Advocate
For the Respondent/s	:	Mr. Standing Counsel (11)

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE ALOK KUMAR PANDEY

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 04-02-2026 The present writ petition has been filed for quashing the order dated 28.08.2020 passed by the Joint Commissioner of State Tax, South Circle, Patna, Bihar whereby and whereunder the registration of the petitioner under Bihar Goods and Services Tax Act, 2017 has been cancelled. The petitioner has also prayed for setting aside the appellate order dated 15.02.2025 passed by

the Additional Commissioner (Appeal), State Taxation, Patna West Division, Patna whereby and whereunder the appeal filed by the petitioners has been dismissed on the ground of the same being barred by limitation inasmuch the said appeal was filed after a delay of 34 months and 20 days.

2. At this juncture, the learned counsel for the respondents, Sri Vikash Kumar, SC-11 has referred to the judgment dated 20.04.2023 passed by a Co-ordinate Bench of this Court in the case of M/s Vishwanath Traders Vs. Union of India and others (CWJC No. 82 of 2023) to contend that in cases where appeal has been filed after expiry of the limitation period, the extra ordinary jurisdiction of the Court under Article 226 of the Constitution of India cannot be invoked especially since it is not a measure to be employed where there are alternate remedies available and the assessee has not been diligent in availing such alternate remedies within the stipulated time. It is pointed out that the said order dated 20.04.2023 has been upheld by the Hon'ble Apex Court in SLP (C) No(s). 15594 of 2023, by an order dated 04.08.2023 wherein the Hon'ble Supreme Court has observed as follows :-

"having regard to sub-section (4) of Section 107 of the Bihar Goods and Services Tax Act, 2017, there was a delay in approaching the appellate authority therefore, the High Court was justified in dismissing the writ petition."

3. At this juncture, the learned counsel for the petitioners submits that the petitioners do not wish to press the present petition, however they be granted liberty to seek fresh registration under the provisions of the Bihar Goods and Services Tax Act, 2017. Liberty so sought is granted.

4. Accordingly, the present writ petition stands disposed of.

(Mohit Kumar Shah, J)

(Alok Kumar Pandey, J)

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