

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9255 of 2025

M/s Kamini Developers Pvt. Ltd, Registered Office Address G-1, Raj Mansion, East Boring Canal Road, Post and Police Station- Buddha Colony, Patna, District-Patna-800001, through its Managing Director Mr. Jawed Ali Khan, Male, Aged about 62 years, Son of Late Latiffur Rahman Khan, resident of 2/D, Federal Colony, Haroon Nagar Sector-1, Near Mahavir Cancer Sansthan, Post and Police-Station- Phulwarisharif, District-Patna-801505.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Taxes, Government of Bihar, Patna. Kar Bhawan, Birchand Patel Path, Patna -800001,
2. The Assistant Commissioner of State Taxes, Jurisdiction- Patna North, Patna East, Bihar, Address- Office of Joint Commissioner, Anta-Ghat, Near Collectorate, Post-Bankipur and Police Station- Gandhi Maidan, Patna, District- Patna.

... .. Respondent/s

Appearance :

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

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

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 25-03-2026 At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to file separate writ petitions for the purposes of challenging the orders passed under Section 73 of the Bihar Goods and Services Tax Act, 2017 (hereinafter referred to as “the BGST Act, 2017”) and submits that the present writ petition be disposed off. However, it is prayed that since the petitioner has already paid four sets of court fees, the petitioner be permitted to utilize the same for the purposes of



filing separate writ petitions.

2. Having regard to the facts and circumstances of the case, while disposing of the present writ petition, we deem it fit and proper to grant liberty to the petitioner to challenge the various orders passed under Section 73 of the BGST Act, 2017 by filing separate writ petitions for separate financial year, however, the registry shall not insist for payment of court fees, in case four sets of court fees have already stood paid in the present writ petition.

3. Accordingly, the present writ petition stands disposed off.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

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