IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.8947 of 2025

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Bhogendra Kumar Kamat @ Bhogendra Kamat Son of Shri Nasib Lal Kamat, resident of Village-Paroriyahi, P.O.-Gajhara, P.S.-Ladaniya, District-Madhubani, Proprietor of B K Computer Hardware Assembling Maintenance and Network @ SarvShree B K Computer Hardware Assembling Maintenance and Network, its office at Gajhara Tola, Panch Gajhara, Block-Ladania, Madhubani.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, State Tax, Bihar, Patna having its office at Kar Bhawan, Patna.
2. The Principal Secretary cum Commissioner, Department of State Taxes, Govt. of Bihar, Patna.
3. The State Tax Additional Commissioner (Appeal), Darbhanga Division, Darbhanga.
4. The Joint Commissioner of State Tax, Madhubani.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Suresh Mishra, Advocate
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 quashing the order dated 17.04.2025, passed by the State Tax Additional Commissioner (Appeal), Darbhanga Division, Darbhanga in Appeal No.AD101224007049R whereby and whereunder the appeal filed by the petitioner has been rejected on the ground of delay in filing the appeal. The petitioner has also prayed for setting aside the order dated 13.01.2022 passed by the Joint

Commissioner of State Tax, Madhubani whereby and whereunder GST registration of business establishment of the petitioner has been cancelled, being barred by limitation.

2. Admittedly, the appeal was filed by the petitioner before the appellate authority after expiry of the limitation period, hence the same has been dismissed on the ground of delay in filing the appeal.

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 17.04.2025 by availing the remedy available under Section 112 of the Bihar Goods and Services Tax Act, 2017. Liberty so sought is granted.

4. The writ petition stands disposed off.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

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