IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8690 of 2026

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Salasar Traders a proprietary concern having its office at 3rd Floor, Flat No. 302, Khata No. 55, Khesra No. 442, Mauja Jakariyapur, SFC Colony, Patna, Bihar 800007 through its proprietor Umang Agrawal (Male, aged about 41 Years) son of Shri Suraj Agrawal resident of Flat No. 3B, Block D, Pusp Vihar Apartment, Exhibition Road, Opposite Big Bazar, Patna, Bihar 800001.

... ... Petitioner/s

Versus

1. State of Bihar through the Commissioner of State Tax, Bihar having its office at 1st Floor, Kar Bhawan, Veerchand Patel Path, Patna - 800001.
2. Additional Commissioner of State Tax (Appeals), Patna West Division, Patna having its office at Bir Chand Patel Path, Patna 800001.
3. Joint Commissioner of State Tax, Gandhi Maidan Circle, Patna, Bihar.
4. Dy. Commisioner of State Tax, Gandhi Maidan, Patna West, Bihar.
5. Asst. Commissioner of State Tax, Gandhi Maidan Circle, Patna, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. D.V. Pathy, Senior Advocate Mr. Sadashiv Tiwari, Advocate Mr. Hiresh Karan, Advocate Ms. Shivani Dewalla, Advocate
For the Respondent/s	:	Mr. Ravish Chandra, AC to SC- 11

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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)

3 21-07-2026 After some argument Mr. D.V. Pathy, learned Senior Counsel submits that the petitioner can be directed to deposit 10% of the disputed tax amount within four weeks and after deposit of the 10% disputed tax amount, the Appellate Authority may be directed to consider the appeal on merit and pass order in accordance with law.

2. Considering the nature of prayer made by learned

Senior Counsel, the present writ application is disposed of with liberty to the petitioner to deposit 10% of the disputed tax amount within a period of two weeks with further direction that if, 10% of the disputed tax amount is deposited by the petitioner, the Appellate Authority shall consider the Appeal on its merit and dispose of the same in accordance with law.

3. In the result, the order dated 30.10.2025 having Memo No.- 2720 passed by the Appellate Authority is set aside.

(Anil Kumar Sinha, J)

(Vikash Kumar, J)

sweta/-

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