

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8452 of 2026

Jai Guru Dev Traders a proprietary concern having its place of business at Chaudhri Katra, Arrah, Bhojpur, Bihar through its proprietor namely Manoj Kumar Keshri male aged about 50 Years Son of late Gupteshwar Prasad Keshri Resident of village- Singahi Khurd, Singhi kala, P.S - Arrah town, Arrah, Bhojpur, Bihar, 802313

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner cum secretary, Department of State Taxes, Government of Bihar, Patna.
2. The joint Commissioner of State Taxes (Incharge), Shahabad Circle, Arrah.
3. The Deputy Commissioner of State Taxes, Shahabad Circle, Arrah.
4. The Assistant Commissioner of State Taxes, Shahabad Circle, Arrah.
5. The Additional Commissioner of State Taxes (appeal), Patna West Division.

... .. Respondent/s

Appearance :

For the Petitioner/s : Ms. Shatabdi Sinha, Adv.
For the Respondent/s : Mr. Government Pleader (7)

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 The petitioner has filed the present writ application challenging the order of the assessing authority dated 07.12.2023 and the appellate authority dated 23.07.2025.

2. Learned counsel for the State submits that the petitioner has remedy before the Tribunal and the Tribunal has been constituted and filing is being accepted.

3. If the petitioner files appeal before the Tribunal by 31.07.2026, the limitation/delay will not come in its way.



4. Considering the submission advanced by learned counsel for the State, the present writ application is disposed with a liberty to the petitioner to file an appeal before the Tribunal under Section 112(1). If such an application is filed by 31.07.2026, the same may be considered by the Tribunal in accordance with law.

(Anil Kumar Sinha, J)

(Vikash Kumar, J)

Ashwin/-

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