

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11668 of 2022

M/s Vivaan Enterprises through its Proprietor having its office at 1st Floor, M.G. Market, Randhir Prasad Street, Upper Bazar, Ranchi, Jharkhand through its Proprietor namely Ishan aged about 40 years son of Late Radheshyam Prasad, resident of Flat -301, Sri Ganesh Apartment, Pushp Vihar Harihar Singh Road, P.S.-Bariatu, District-Ranchi, Jharkhand.

... .. Petitioner/s

Versus

1. The State of Bihar through Commissioner-cum-Principal Secretary, Commercial Tax Department, Government of Bihar.
2. The Commissioner-cum-Principal Secretary, Commercial Tax Department, Government of Bihar.
3. The Additional Commissioner of State Tax (Appeal) Patna East Division, Patna.
4. The Assistant Commissioner of State Tax, Central Investigation Bureau, Bihar, Patna.
5. The Union of India through Director, Department of Revenue, Ministry of Finance, Govt. of India.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr.Vikash Kumar Pankaj, Advocate Mr. Rishav Dev, Advocate
For the State	:	Mr.Vikash Kumar (SC-11)
For the UOI	:	Mr. Anshuman Singh, Sr. SC, CGST & CX

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

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

- 4 15-05-2026 At the outset, the Ld. Counsel for the petitioner seeks to withdraw the present writ petition with liberty to avail the alternative remedy provided for under the Bihar Goods and Services Tax Act, 2017. Liberty, so sought, is granted.
2. Accordingly, the present writ petition stands disposed off



as not pressed.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

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