**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No.12716 of 2025**

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M/s Gajendra Industries having its registered office at Parsa, Hathauri, Samastipur, Bihar- 847105, through its authorised Signatory, Abhishek Kumar, aged about 36 years (male), S/o- Sunil Kumar Singh, resident of - Ward no. 22, Indupur, Barahaiya, P.S.- Barahaiya, District- Lakhisarai (Bihar)- 811302.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Commercial Taxes Department, Government of Bihar.
2. The Principal Secretary cum Commissioner, State Tax, Commercial Taxes Department, Government of Bihar.
3. The Additional Commissioner (Appeal), State Tax, Darbhanga Division, Darbhanga.
4. The Joint Commissioner, State Tax, Samastipur Circle, Darbhanga, Bihar.
5. The Deputy Commissioner, State Tax, Special Circle, Patna, Bihar.

... ... Respondent/s

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**Appearance :**

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| For the Petitioner/s | : | Mr.Rohit Singh, Advocate |
| For the Respondent/s | : | Mr.Government Pleader (07) |

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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 29-04-2026 The present writ petition has been filed seeking the following reliefs:-

> "i. To issue an appropriate writ, order or direction in the nature of certiorari for quashing the Appeal No.AD1012240042135 dated 10.02.2025 issued by the Additional Commissioner (Appeal), State Tax, Darbhanga Division, Darbhanga, whereby and whereunder Petitioner's Appeal has been rejected on the ground of delay in submission of the application of an Appeal.
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> ii. This Hon'ble Court may adjudicate and hold that the order dated 10.02.2025 passed by the Additional

Commissioner (Appeal), State Tax, Darbhanga Division is completely without the provisions of law and is not tenable in law, and is a fit case to be set aside.

iv. To issue an appropriate writ, order, or direction in the nature of certiorari for quashing the Order u/s 73 bearing reference no. ZD100824042801S dated 29.08.2024, passed by Joint Commissioner, State Tax, Samastipur, Darbhanga, Bihar whereby and whereunder, to the tune of Rs. 15,46,230/-(Fifteen Lakh Forty Six Thousand Two Hundred and Thirty) is levied under the grounds of Short Payment of Tax under section 50(3) of under Section 50(3) of the CGST/BGST Act,2017.

v. To issue an appropriate writ, order, or direction in the nature of certiorari for quashing the Show Cause Notice dated 31.05.2024, issued by Joint Commissioner. State Tax, Samastipur, Darbhanga, Bihar whereby and whereunder, to the tune of Rs. 15,46,230/- (Fifteen Lakh Forty Six Thousand Two Hundred and Thirty) for Short Payment of Tax was ascertained under section 50(3) of the CGST/BGST Act,2017.

v. For issuing an appropriate writ for seeking direction to the respondent to hear the case after condonation of delay in filing Appeal.

vi. This Hon'ble Court may adjudicate and hold that Show Cause Notice dated 31.05.2024 issued by the Joint Commissioner, Samastipur is completely without the provisions of law and is not tenable in law and is a valid and fit to be set aside.

vii. This Hon'ble Court may adjudicate and hold that the demand raised by the respondent authorities in terms of DRCOI notice, cannot be based on the conjectures and surmises.

viii. This Hon'ble Court may adjudicate and hold that merely on grounds of delay in submission of application of an Appeal under section 107(4) has to be necessarily preceded with an opportunity of hearing and denial of appeal merely on the grounds of delay vitiates the entire proceeding.

ix. During the pendency of this writ application the Respondents may be directed not to take any coercive steps against the petitioner."

2. After some arguments, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 10.02.2025, passed by the learned Additional Commissioner (Appeal) of State Tax, Darbhanga Division, Darbhanga by availing the remedy provided for under Section 112 of the Bihar Goods and Services Tax Act, 2017. Liberty so sought is granted.

3. The writ petition stands disposed of.

**(Mohit Kumar Shah, J)**

**(Arun Kumar Jha, J)**

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