IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10026 of 2026

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M/s Kameshwar Rai (A Sole Proprietorship Firm) having its Registered Office - Near Umanath Mandir, Dahiyawan, District-Chapra at Saran through its sole proprietor Mr. Kameshwar Rai, aged about 52Years, S/o ChhathiLal Rai.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi-110001.
2. The Chief Commissioner, CGST and CX, Office at C.R Building, 1st Floor, Bir Chand Patel Path, Patna, Bihar.
3. The State of Bihar through Commissioner, Bihar Goods and Service Tax, Kar Bhawan, Patna.
4. The Joint Commissioner of State Tax, Office of Commissioner of State Tax, Saran Division, Saran at Chapra, Bihar.
5. The Deputy Commissioner of State Tax, Office of Commissioner of State Tax, Saran Division, Saran at Chapra, Bihar.
6. The Additional Commissioner (Appeal), Office of the Additional Commissioner (Appeal) of State Tax, Saran Division, Saran at Chapra.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Anurag Saurav, Advocate

For the Respondent/s : Mr. Government Pleader 7

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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 Petitioner has filed the present writ application for directing the Respondent Authority to release/de-freeze all Bank accounts of the petitioner, maintained in different Banks, as stated in the writ application. PAN number of the petitioner is AGNPR8953J.

2. Ms. Supragya, learned AC to GP- 7 produced a

letter dated 24.06.2026, having Letter No. 389 to the effect that the instruction has been given to the Bank by the Joint Commissioner, State taxes to de-freeze the Bank account of the petitioner having PAN No. AGNPR8953J and the respective Banks have been directed to release the Bank account of the petitioner for its operation by him.

3. In view of the Letter dated 24.06.2026 as aforesaid produced by the learned counsel for the State, the writ application is disposed with observation that petitioner shall be at liberty to operate his Bank accounts based upon PAN No. AGNPR8953J, in the light of the direction issued by the Joint Commissioner State taxes (In-charge).

4. Liberty is given to the petitioner to approach this Court, if any similar letter has been issued by the Joint Commissioner State Tax (In-charge) to different Departments with whom the petitioner is working as a contractor.

(Anil Kumar Sinha, J)

(Vikash Kumar, J)

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