IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11923 of 2025

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M/s Nasar Enterprises Azad Nagar, Hospital Road, District- Araria through its Proprietor Syed Jawaid Ahamad, S/o Late Abu Nasar, age about 67 years, gender- Male, resident of Ward No.- 20, Hospital Road, Azad Nagar, Araria, District- Araria- 854311.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-cum- Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Principal Secretary- cum- Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Additional Commissioner (Appeal), State Tax, Purnea Division, Purnea.
4. The Joint Commissioner, State Tax, Circle- Forbesganj, District- Araria.
5. The Assistant Commissioner (Incharge) of State Tax, Forbesganj Circle, District- Araria.
6. The Branch Manager, ICICI Bank, Branch- Araria, District- Araria (Bihar).

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Lakshmi Kant Tiwary, Adv.
For the Respondent/s	:	Mr.Standing Counsel (11)

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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:-

"1(i). Certiorari for quashing the order being memo no. - 143, dated 17.03.2025(Annexure P/4) as passed by the respondent no. 3 the Additional Commissioner (Appeal) State Tax, Purnea Division, Purnea in Appeal No. -

(ARN) AD1008240039187 by which he has heard the appeal of the petitioner and amended the tax amount of the Assessment order dated 27.04.2024 (Annexure P/3), passed by the respondent no. 5 the Assistant Commissioner(Incharge), State Tax, Forbesganj Circle, Purnea which was passed under section 73(9) of the Bihar Goods and Service Tax Act 2017(hereinafter referred to as "the Act") and communicated vide reference no. ZD1004240333152, dated 27.04.2024 for the period of April 2018 to March 2019.

(ii). Mandamus directing to the respondents no. 4 to 6 to release the bank account of the petitioner bearing Account No. 254601001535 in the bank of respondent no. 6, which has leant by the direction/order of the respondent no. 4.

(iii). Mandamus directing the respondents no. 2 to 5 to be not taken any coercive major against the petitioner and restrain the recovery proceeding of such huge demand raised in this matter.

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 17.3.2025, passed by the learned Additional Commissioner of State Tax (Appeal), Purnea Division, Purnea, by availing the remedy provided for under Section 112 of the Bihar Goods and Services Tax Act, 2017. Liberty, so sought, is granted.

3. Accordingly, the present writ petition stands disposed of.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

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