

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13376 of 2025

Roshan Kumar Son of Akhilesh Kumar Singh, resident of ward no. 06
Chakla, Banmankhi, Post and P.S. - Banmankhi, District- Purnea, Bihar.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Taxes, New Secretariat, Patna.
2. The Joint Commissioner, State Taxes, Purnea, Bihar.
3. The Additional Commissioner (Appeal), State Taxes, Purnea Commissioner, Purnea, Bihar.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. Alok Kumar Shahi, Advocate Ms. Richa Rajiv Singh, Advocate Ms. Swarna Roy, Advocate
For the Respondent/s	:	Mr. Government Pleader (7)

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:-

*“(a) For setting aside the order dated 19.09.2023 passed by respondent no. 3.
(b) For setting aside the order dated 05.01.2023.
(c))For restraining the respondents for not recovering the tax amount from the petitioner till the disposal of the writ petition.”*

2. After some arguments, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 19.09.2023, passed by the learned Additional Commissioner (Appeal) of State Tax, Purnea Division, Purnea



by availing the remedy available 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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