IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15642 of 2025

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Sanjay Kumar Agrawal @ Sanjay Kumar Agrawala son of Lakhan Lal Agrawala, resident of resident of 52 Naya Bazar Chowk, Police Station- Jogsar, District- Bhagalpur

... ... Petitioner/s

Versus

1. The Union of India through the Commissioner, Central G.S.T. and Excise (Appeal), Revenue Building, Income Tax Complex, near Income Tax Golamber, Patna-800001.
2. The Deputy Commissioner, State Tax, Bhagalpur Anchal-1, Bhagalpur.
3. The Additional Commissioner (Appeal, State Tax, Bhagalpur Circle, Bhagalpur

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Achintya Anand,Adv. Mr. Prishu Snehil, Adv. Mr. Sameer Kumar Sinha, Adv.
For the UOI	:	Mr. Anshuman Singh, Adv. Sr. Standing Counsel CGST
For the State	:	Mr. Vivek Prasad, Adv.

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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 13-05-2026 The present writ petition has been filed seeking the following reliefs:-

"(i) That an appropriate writ may be issued setting aside the order vide Memo No.76 dated 24.02.2025 as contained in Annexure-P/12 whereby and where under the Respondent No 3 pleased to rejected the appeal of the eptitioner merely on the ground of limitation in filing of the appeal.

(ii) That an appropriate writ may be issued setting aside the order dated 07.08.2024 as contained in Annexure-P/8 issued under the signature of Respondent No.2, whereby

and where under the Respondent No.2 pleased to impose the fine of Rs. 61,254/- for CGST and same amount for the SGST on nonpayment of Annual Return for the year 2019-20.

(iii) That an appropriate writ may be issued commanding upon the respondent-authorities to waive in excess of the late fee payable under Section 47 of the Act considering the notification dated 23.01.2025 of the Ministry of Finance (Department of Revenue) (Central board of Indirect Taxes and Customs) with a liberty to file actual taxable amount of the financial year 2019-20.”

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the impugned order dated 24.02.2025, passed by the learned Additional Commissioner (Appeal) of State Tax, Bhagalpur Division, Bhagalpur 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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