IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14576 of 2025

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M/s. A.K. Handloom through its Proprietor Rajesh Kumar, aged about 45 years, male, Son of Mahendra Jha, Gandhi Chowk, Sitamarhi, Permanent resident of Mahanth Sah Chowk Gudari Bazar, Ward No. 10, Police Station- Sitamarhi, District- Sitamarhi.

... ... Petitioner/s

Versus

1. The State of Bihar through Chief Secretary, Government of Bihar, Patna.
2. The Secretary-cum-Commissioner, Commercial Tax, Bihar, Patna.
3. The State Tax Additional Commissioner (Appeal), Tirhut Division, Muzaffarpur.
4. The State Tax Joint Commissioner, Sitamarhi Division, Sitamarhi.
5. The Assistant Commissioner of State Tax, Sitamarhi Division, Sitamarhi.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Uday Kumar,Adv.
		Mr. Abhitabh Kumar, Adv.
For the Respondent/s	:	Mr. Yogendra Pd. Sinha, AAG 7
		Mr. Rajeev Kumar Sinha, AC to AAG 7

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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)For issuance of an appropriate writ/order or direction to setting aside the order of State Tax Additional Commissioner (Appeal), Tirhut Division, Muzaffarpur, dated 13.07.2024 whereby and where under the Learned Additional Commissioner of State Tax (Appeal), Muzaffarpur was passed order against the petitioner and affirming the order dated 08.02.2021 passed by the Assistant Commissioner of State Tax, Sitamarhi Division, Sitamarhi in which the petitioner was directed to make payment of Rs.9,35,122=00 including Rs. 2,13,516=00 in the account of interest and Rs. 65,000=00 in the account of penalty which is patently illegal order passed* *without considering the reply of the petitioner.*

(ii) For further setting aside the order dated 08.02.2021 passed by the Assistant Commissioner of State Tax, Sitamarhi Division, Sitamarhi by which the petitioner was directed to make payment of Rs. 9,35,122=00 including interest and penalty.

(iii) For further directing to the respondent authority not to recover the disputed amount of Rs. 9,35,122=00 till the disposal of the present application."

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the impugned order dated 13.07.2024, passed by the learned Additional Commissioner (Appeal) of State Tax, Tirhut Division, Muzaffarpur 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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