IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.16139 of 2025

==

M/S Khushbu Devi through its Proprietor, Khushbu Devi, aged about 46 years (Female), W/o Ravindra Kumar Sharma, R/o Dahiyawan Tola, Chapra, P.S.- Chapra Muffasil, District-Saran, Bihar-841301.

... ... Petitioner/s

Versus

1. The State of Bihar through the Secretary, Department of Commercial Taxes, Bihar, Patna.
2. The Additional Commissioner of State Tax (Appeal), Saran Division, Chapra.
3. The Joint Commissioner of State Tax, Saran Circle-2, Chapra.
4. The Municipal Commissioner, Municipal Corporation, Chapra.
5. The Chief Commissioner of Income Tax, Bihar, Patna.
6. The Income Tax Officer, ITO Ward-2(2), Chapra.

... ... Respondent/s

==

Appearance :

For the Petitioner/s	:	Mr. Pratiyush Kumar, Adv.
		Mr. Mukund Raj, Adv.
For the Respondent/s	:	Mr. Government Pleader (07)

==

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/direction to set aside the order dated 02.06.2025 passed by the Learned Additional Commissioner of State Tax (Appeal), Saran Division, Chapra in Appeal Case No. 148/2023-24, whereby the Appeal preferred by the Petitioner was dismissed. affirming the order dated 29.12.2023 passed by the Joint Commissioner of State Tax, Saran Circle-2, Chapra, solely on the basis of a gross amount of Rs. 1,04,02,000/- allegedly

reflected in Form 26AS of the Income Tax Department for the Financial Year 2017-18, although the actual gross income of the Petitioner for the said financial year was only Rs. 37,22,335/-.

(ii) For quashing the adjudication order dated 29.12.2023 passed by the Respondent No. 3 (Joint Commissioner. Saran Circle-2. Chapra), whereby suppression of turnover of Rs. 87,33,215/- was arbitrarily assumed on the basis of Form 26AS, and consequential tax, interest, and penalty were imposed under Section 73(9) of the BGST Act, 2017.

(iii) For a direction upon the Respondent Income Tax Authorities to produce the relevant Form 26AS wherein an inflated figure of Rs. 1,04,02,000/- has been shown, and to make necessary correction in the said Form if the same has been erroneously reflected against the PAN of the Petitioner.

(iv) For a direction upon the Respondent Municipal Commissioner, Municipal Corporation, Chapra produce the details of actual payments made to the Petitioner for the Financial Year 2017-18.

(v) For a direction restraining the Respondent State Tax Authorities from taking any coercive steps for recovery of the disputed tax, interest and penalty amount during the pendency of the present writ petition."

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the impugned order dated 02.06.2025, passed by the learned Additional Commissioner (Appeal) of State Tax, Saran Division, Chapra 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)

kanchan/-

U			