

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.16770 of 2025

Bandhan Kumar Singh Son of Raj Nandan Prasad Singh, resident of Shankar
War Tolam Police Station- Mokama District- Patna.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Finance Department, New Delhi.
2. The State Tax Commissioner, Bihar, Patna.
3. The State Tax Additional Commissioner Appeal Patna, East Division, Patna.
4. The State Tax Joint Commissioner, Barh Circle, Barh, Dist- Patna
5. The State of Bihar through the Additional Chief Secretary, Finance, Patna

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr.Mukesh Kumar, Advocate Mr. Bijay Kumar Pandey, Advocate
For the Respondent/s	:	Ms. Shilpi Keshri, Advocate, CGCT
For the State	:	Mr. Vivek Prasad, GP-7 Mr. Pratyush Kumar, AC to GP-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 13-03-2026 The present writ petition has been filed
seeking the following relief:-

"1. I) For issuance of an appropriate Writ/Writs in the nature of Certiorari, commanding and directing the respondents to quash the order dated 1.9.2025 passed by the respondent State Tax Additional Commissioner Appeal, Patna East Division, Patna by which the Appeal No. GST/BR-23/25-26 has been rejected on the ground of delay, without going through the merit



*of the case, against the settled law
that if there is merit, delay is
immaterial.”*

2. Admittedly the appeal filed by the petitioner has stood dismissed on the ground of delay and being barred by limitation.

3. In view of the aforesaid, the Ld. Counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 01.09.2025 passed by the respondent no. 3 i.e. the State Tax Additional Commissioner Appeal, Patna, East Division, Patna, by availing the remedy provided for under Section 112 of the Bihar Goods and Services Tax Act, 2017. Liberty, so sought, is granted.

4. The writ petition stands disposed off.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

S.Sb/-

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