IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15751 of 2026

CNR No. BRHC011011212026

==========

M/s Maa Shila Traders through its proprietor Sri Sujeet Kumar male aged about 38 year wife of Sri Vijay Prasad resident of village - Harla, P.O.- Baghibardiha, P.S.- Kadirganj District - Nawada, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner-cum-Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
2. The Additional Chief Secretary, Commercial Tax Department, Government of Bihar, Patna.
3. The Commissioner, State Tax, Bihar, Patna.
4. The Joint Commissioner State Tax (J.C.S.T.) Nawada Anchal, Nawada, Bihar.
5. The Assistant Commissioner State Tax, Nawada Anchal, Nawada, Bihar.

... ... Respondent/s

==========

Appearance :
For the Petitioner/s : Mr. Uday Prasad Singh, Advocate
For the State : Mr. Harendra Prasad Singh, AAG-8
Mr. Santosh Kumar, AC to AAG-8

==========

CORAM: HONOURABLE MR. JUSTICE ANIL KUMAR SINHA
and
HONOURABLE MR. JUSTICE VIKASH KUMAR

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE ANIL KUMAR SINHA)

3 29-10-2026 Heard both the parties.

2. The petitioner has filed the present writ application challenging the order dated 08.05.2026, whereby the penalty and interest has been imposed on the petitioner. The petitioner has paid the tax amount without any demur assessed by the Proper Authority.

3. Learned counsel for the petitioner submits that

WEB COPY

liability to pay interest and penalty was not there on the petitioner inasmuch as the petitioner filed return regularly and conducted its business in accordance with the provisions of the CGST/BGST Act and Rules.

4. On the other hand, learned counsel for the State submits that upon verification it was found that the petitioner was dealing with non-existing entity namely M/s J.K. Enterprises and found it (supplier) non-existing. The petitioner in the circumstances has paid the tax but challenging the liability of penalty and interest.

5. Learned counsel next submits that as per Section 107 of the GST Act, there is an alternative remedy of appeal and the petitioner without availing the alternative remedy has directly filed the writ application before this Court.

6. We have heard learned counsel for the parties and have gone through the material on records, it appears that the order dated 08.05.2026 passed by the Adjudicatory Authority has been challenged before this Court by filing the present writ application within the statutory time provided under Section 107.

7. In the circumstances, the present writ application is disposed with liberty to the petitioner to file appeal before the

WEB COPY

Appellate Authority within a period of one month.

8. If such, an appeal is filed by the petitioner within the aforesaid period, the respondent/appellate authority shall decide the appeal on its own merit in accordance with law without going into the question of limitation, if any.

9. With the aforesaid observation and direction the writ application is disposed.

(Anil Kumar Sinha, J)

(Vikash Kumar, J)

Amit/-

U			

WEB COPY