IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No. 18138 of 2025

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M/S Kumhrar Roadways Opp. Shivam Petrol Pump, Kumhrar, P.S.-Agam Kuan, Patna 800026, Bihar, through its Proprietor Jitendra Prasad, Male, aged about 46 years, S/o Rama Nand Prasad, R/o Kumhrar, Opp. Shivam Petrol Pump, P.S.- Agam Kuan, Patna-800026, District Patna, Bihar.

... ... Petitioner/s

Versus

1. The Union of India through the Principal Secretary, Ministry of Finance Department, Govt. of India, New Delhi.
2. The State of Bihar through the Principal Secretary, Finance Department, Govt. of Bihar, Patna.
3. The Commissioner of State Tax, Govt. of Bihar, Patna.
4. The Additional Commissioner of State Tax (Appeal), East Division, Patna.
5. The Deputy Commissioner of State Tax, Patna City West Circle, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Dr. Ranjeet Kumar, Adv.
		Mr. Raju Prasad, Adv.
		Mr. Ankesh Kumar Sinha, Adv.
		Ms. Nupur Anand, Adv.
For the Respondent/s	:	Mr. Additional Solicitor General

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE RAJ KUMAR

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 08-07-2026 The present writ petition has been filed seeking the following reliefs:-

(i) For quashing and setting aside the Order dated 31.08.2024 issued under Section 73(9) of the BGST/CGST Act, 2017 vide Ref. No.ZD100824050956B by the Deputy Commissioner of State Tax Patna City West Circle, whereby a tax demand of ₹41,12,301.60 has been created for FY 2019-20.
(ii) For quashing the Show Cause Notice dated 30.05.2024 issued u/s 73(1) (DRC-01) alleging suppression of turnover, which has been issued mechanically and without proper application of mind, ignoring that the petitioner is a GTA

registered under Reverse Charge Mechanism.
(iii) For quashing the order dated 27.03.2025 passed by the Additional Commissioner of State Tax (Appeal) rejecting the petitioner's appeal merely on the ground of delay without condoning the same despite sufficient cause such as illness of the proprietor.
(iv) For a direction upon the respondents to adjudicate the petitioner's appeal on merits and not reject it merely on limitation when sufficient cause existed."

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the order dated 27.03.2025, passed by the learned Additional Commissioner (Appeal) State Tax, East Division, Patna by approaching the learned Tribunal under Section 112 of the Bihar Goods and Services Tax Act, 2017. Liberty so sought is granted.

3. Accordingly, the present writ petition stands disposed of.

(Mohit Kumar Shah, J)

(Raj Kumar, J)

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