

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19895 of 2025

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M/s Diwakar Construction Kodwar, Ghogha Kahalgaon District Bhagalpur
through its proprietor Jai Prakash Mandal aged about 58 Yrs. M S/o Late
Sitaram Mandal R/o Village Kodwar police Station Ghogha, District
Bhagalpur

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner Department of State taxes
Government of Bihar Patna
2. The Additional Commissioner of State Tax (Appeal) Bhagalpur Division
Bhagalpur.
3. The Joint Commissioner State Tax, Bhagalpur Division Bhagalpur.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Anupa Nand Jha, Advocate
For the Respondent/s : Government Pleader (7)

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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 issuance of a writ in the nature of
certiorari thereby to quash the order dt. 26/05/25 in
Memo No. 237 passed by the Additional
Commissioner of State Tax (Appeal) Bhagalpur
Division, Bhagalpur whereby and where as passed an
order in Appeal No [ARN] AD1005250018641
bearing GSTIN No 10ABYPM8339D1ZG for the
period of 01/04/2023 to 30/04/23, has been dismissed
at the stage of Admission only on the ground of delay.*



(ii) For consequential writ or order for quashing of order dt. 23/06/23 passed by the Joint Commissioner of State Tax, Bhagalpur Circle-2 Bhagalpur has been Imposed Intrest & penalty upon the petitioner/Taxpayer, without considering the facts and circumstances of the case.

(iii) For further issuance of a direction to the Respondent No 2 for restraining taking any coercive action against the petitioner & for recovery of any amount in demand during the pendency of the present writ petition.

(iv) For grant of any other relief or reliefs to which the petitioner is entitled in the interest of justice and facts and circumstances of the case.”

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 26.05.2025 passed by the Additional Commissioner of State Tax (Appeal), Bhagalpur Division, Bhagalpur by availing the remedy available 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)

GAURAV S./-

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