IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19495 of 2025

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M/S Shree Jagdamba Enterprises and Caterer, a Proprietorship firm having GSTIN-10DDWPM4800E1ZR and it's office at Ward No. 14, Mokama, Patna, Bihar-803302 through its Proprietor Beni Madhav, Gender-Male, aged about 31 years, Son of Sanjay Kumar Singh, Ramcharan Tola, Mokameh, District-Patna, Bihar-803302.

... ... Petitioner/s

Versus

1. The State of Bihar through The Principal Secretary, State Tax, Bihar, Patna having its office at Kar Bhawan, Patna.
2. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Joint Commissioner of State Tax, Barh Circle, Barh, Bihar.
4. The Assistant Commissioner of State Tax, Barh Circle, Barh, Bihar.
5. The Additional Commissioner of State Tax, Appeal, East Division, Patna, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Bijay Kumar Gupta, 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 issuing of a writ of certiorari or any other appropriate writ quashing/ setting aside the Order for Demand vide process No-02 (Annexure-P4) dated 09.04.2025 for the period 2023-24 and summary of the Order in the form of DRC-07*

ZD100425004538T dated 09.04.2025 for the period 2023-24 (Annexure-P4A) passed by the Respondent No-4 which were passed in violation of principal of natural justice as demand orders were passed without issuance of notice of personal hearing in violation of section 75(4) of the BGST/CGST Act, 2017 which render the entire proceedings of Respondent No.- 4 violative of principles of natural justice and thus liable to be set aside.

ii) For the Show cause Notice under Section 73(1) which was not served on the Petitioner as it was never issued and uploaded on GST portal and issuance of a demand order without properly serving a Show Cause Notice violates the principles of natural justice; is violative of Rule 142 of BGST/CGST Rule 2017 and also violates Instruction No-04 of 2023 dated 23.11.2023 of CBIC.

iii) For issuing a writ of certiorari or any other appropriate writ quashing/ setting aside impugned Order dated 06.10.2025 for the period 2023-24 in Appeal Case No. GST/BR-26/25-26, passed by the Appellate Authority (Respondent No.5) U/s 107 of BGST/CGST Act 2017 (Annexure-P-6 series) who rejected Appeal of the Petitioner on the ground of limitation in violation of principles of natural justice and thus liable to be set aside. As the Appellate Authority rejected the appeal on the ground of limitation so the doctrine of merger would not be applicable in his case."

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 06.10.2025 passed by the Additional Commissioner (Appeal) of State Tax, Patna East, Patna by availing the remedy available under Section 112 of 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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