IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.878 of 2025

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M/s Sundaram Auto Components Limited, through its authorized signatory namely Sachin Prasad, male, aged about 36 years, S/o- Machhindra Sahu, R/o- At- Lahna, PO and PS- Ratu, District- Ranchi, State- Jharkhand, Pin Code- 835222, having its registered office in Abdul Rahmanpur, Old Bye Pass Road, Didarganj Check Post, Patna, Bihar, 800008.

... ... Petitioner/s

Versus

1. The Deputy Commissioner of State Tax, Patliputra Zone, Patna.
2. The Additional Commissioner of State Tax (Appeal), Central Division, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. G.Shivdass, Sr. Adv. Mr. Dhanyatha R., Adv. Ms.Vagisha Pragya Vacaknavi, Adv.
For the State	:	Ms. Roona, AC to GP-7

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE ARUN KUMAR JHA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

5 15-04-2026 The present writ petition has been filed seeking the following reliefs:-

> *"1(i). For issuing directions to quash the impugned Order dated 17.06.2023 along with DRC-07 bearing reference no. ZD100623007875M dated 17.06.2023, enclosed as Annexure-P/1 as being without authority of law.*
>
> *(ii). For issuing directions to quash the Impugned Appeal Rejection Order bearing ARN AD100224005859D dated 30.03.2024, enclosed as Annexure-P/2.*
>
> *(iii). For issuing directions in the nature of mandamus holding that no excess ITC was availed by the petitioner for the period 2017-2018.*

> *(iv). For issuing directions in the nature of mandamus holding that the petitioner is eligible to the transitional credit availed to the tune of Rs. 1,88,95,987/-*
> *(v). For issuing directions in the nature of Mandamus holding that there is no short declaration of sales by the petitioner and thereby no short payment of tax.*
> *(vi). For issuing directions in the nature of mandamus holding that no interest and penalty is payable by the petitioner under the impugned order enclosed at Annexure 1.*

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to file appropriate appeal under Section 112 of the Bihar Goods and Services Act, 2017 against the appellate order, passed by the Additional Commissioner of State Tax (Appeal), Central Division, Patna. Liberty, so sought, is granted.

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

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

Ajay/-

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