IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.489 of 2026

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M/S Mother India Construction Pvt. Ltd. a Private Limited Company having GSTIN- 10AABCM9485H1ZF and its office at ASPURA HOUSE, ROAD NO. 3, SANJAY GANDHI NAGAR, KANKARBAGH, Patna- 800020 through its authorized Director Sri Chandra Sen Singh, Gender- Male, aged about 61 years, Son of Sri Nathuni Singh, Resident of Road No. 3, Sanjay Gandhi Nagar, Hanuman Nagar, Kankarbagh, Patna, P.S. Patrakar Nagar, P.O. Lohiya Nagar, 800020.

... ... Petitioner

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, Biharshariff Circle, Biharshariff.
4. The Assistant Commissioner of State Tax, Biharshariff Circle, Biharshariff, Bihar.

... ... Respondents

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Appearance :
For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate
For the Respondent/s : Mr. Vikash Kumar, SC11

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CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE JUSTICE SMT. SONI SHRIVASTAVA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

2 21-04-2026 Heard learned counsel for the petitioner and learned counsel for the respondents.

2. After some arguments, learned counsel for the petitioner seeks permission to withdraw this writ application with liberty to prefer an appeal before the competent authority under Section 107 of the Central Goods and Services Tax/State Goods and Services Tax.

3. Learned Standing Counsel-11 for the State is

present and has no objection to the same.

4. Having regard to the submissions noted hereinabove, we permit the petitioner to withdraw the writ application with liberty to prefer an appeal, if so advised, before the competent authority within a period of 30 days from today.

5. It is a matter of record that against the impugned order dated 29.08.2025 (Annexure-P/4), the petitioner presented this writ application on 16.12.2025, therefore, the writ application was preferred within a period of 120 days from the date of the impugned order. In case any question of limitation arises for consideration before the Appellate Authority, the same will be considered keeping in view that the writ application was pending before this Court since then for no fault on the part of the petitioner. An appropriate view of the matter shall be taken.

6. This writ application stands disposed of with the aforesaid liberty.

(Rajeev Ranjan Prasad, J)

(Soni Shrivastava, J)

anand/-

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