IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1598 of 2026

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M/s Durga Jaiswal (legal name) Atul Automobiles (Trade name) addressed at- Ward no. 02, Patna Gaddi Chowk, P.O. and P.S. Jayanagar, District- Madhubani, though Manager- Rahul Jaiswal, male, aged about 36 years, Son of Ganesh prasad Jaiswal, resident of Mohalla- Ward No. 02, Kharga Marg, P.O. and P.S. Jainagar, District- Madhubani Bihar- 847226.

... ... Petitioner/s

Versus

1. The Union of India through the Ministry of Finance, Department of Revenue, Government of India, New Delhi.
2. The Principal Chief Commissioner, Central Goods and Service Tax and Central Excise, Patna-I Commissionerate, 1st Floor, Old Aaykar Bhawan, Patna.
3. The Commissioner, Central Goods and Service Tax and Central Excise, Patna- I Commissionerate, Patna.
4. The Additional Commissioner (Appeals), Central Goods and Service Tax and Central Excise, Office of the Commissioner (Appeals), 2nd Floor, C.R. Building (Annexe), Bir Chand Patel Path, Patna- 800001.
5. The Assistant Commissioner, Central Goods and Service Tax and Central Excise Division, Darbhanga, Balbhadrpur, N.P Mishra Road, Near Congress Office, Laheriarai, Darbhanga- 846001.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Rajeev Ranjan, Advocate Mr. Vikas Kumar, Advocate Ms. Nishi Priya, Advocate
For the Respondent/s	:	Mr.Amit Pandeya, Sr. SC, CGST & C Ms. Ruchi Mandal, Jr. SC, CGST & C

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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)

3 08-04-2026 The present writ petition has been filed seeking the following reliefs:-

"(1) For issuing of writ/order/direction/declaration in the nature of Mandamus or any other appropriate writ/order or direction in the nature

thereof to quash the impugned Order-in-Appeal No. 523/Pat/GST/Appeal/2025-26 dated 16.10.2025 passed by the Additional Commissioner (Appeals), Central GST & Central Excise, Patna (hereinafter referred to as "the Appellate Authority"), rejecting the appeal filed by the petitioner against the Order-in-Original (OIO) No. 02/GST/AC/DBG/2024-25 dated 26.04.2024 passed by the Assistant Commissioner, CGST & CX, Darbhanga Division (hereinafter referred to as "the Adjudicating Authority"), AND

(II) For issuing a Writ of Mandamus directing the Appellate Authority to reconsider the appeal on its merits by, exercising its power to condone any technical delay in filing the appeal under Section 107(4) of the CGST Act and by examining the substantive grounds of the appeal and supporting documents and pass a fresh order after and by considering the petitioner's written submissions giving the petitioner a fair hearing.

(III) Alternatively, direct the Appellate Authority to remit the case back to the Adjudicating Authority

with directions to reconsider the order by, following proper procedures as mandated in the CGST Act and Rules and Considering the explanations and documents submitted by the petitioner and providing detailed written reasons for any non-acceptance explanations and documents submitted by the petitioner of demand raised;

(IV) For issuing an order of stay or suspension of the demand comprising of tax, interest, and penalty, pending adjudication of this petition, as recovery of the demand would cause irreparable injury to the petitioner's business;

(V) To, quash the Order-in-Original No. 02/GST/AC/DBG/2024-25 dated 26.04.2024 on the grounds that the order is ex-parte and passed in violation of natural justice and that the conclusions are based on misinterpretation of statutory provisions and the factual findings are erroneous and the demand raised is unjustified.

(VI) To, direct the respondent authorities to refund the amount, 10% of the duty demand, paid by the

petitioner towards the pre-deposit for filing appeal against the impugned demand, with interest at the rate prescribed under the CGST Act;"

02. After some arguments, learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 16.10.2025, passed by the Additional Commissioner (Appeals) of Customs, Central GST & Central Excise, Patna in Appeal Case No. 523/Pat/GST/Appeal/2025-26 by availing the remedy provided for under Section 112 of the Central Goods and Services Tax Act, 2017. Liberty so sought is granted.

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

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

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