

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6312 of 2025

CNR No. BRHC010332682025

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M/s Prakash Enterprises its proprietor Sudhir Kumar Choudhary male aged about 51 years Son of Shivji Choudhary, resident of Kalyanpur Basti (EAST), Kalyanpur Basti, P.O. and P.S. - Mohiuddin Nagar R.S, District- Samastipur.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Taxes, New Secretariat, Patna.
2. The Deputy Commissioner of State Taxes, Samastipur Circle, Samastipur.
3. The Additional Commissioner (Appeal) of Darbhanga Commissionery, DARBHANGA.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mrs. Archana Sinha, Sr. Advocate Ms. Richa Rajiv Singh, Advocate
For the Respondent/s	:	Mr. Alok Kr. Agarwal, AAG-5 Mr. Alok Kumar, AC to AAG-5

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE SOURENDRA PANDEY
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

8 06-10-2026 The present writ petition has been filed seeking
the following reliefs:-

“(A) For setting aside the assessment order dated 22.07.2024 passed by the adjudicating authority and the appellate order dated 05.03.2025 passed by respondent number 3.

(B) For setting aside the demand as DRC-07 dated 22.07.2024.

(C) Issue a writ of Mandamus directing the Respondents to refrain from taking any



*coercive action against the Petitioner concerning
the impugned tax liability”*

2. At the outset, the learned Senior Counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the order dated 05.03.2025, passed by the learned Additional Commissioner (Appeal), State Tax, Darbhanga Division, Darbhanga by approaching the learned Tribunal 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)

(Sourendra Pandey, J)

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