

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P. (T) No. 8093 of 2026

M/s Team Infrastructures Private Limited, NA, Chhat Talab Road, Manaitand, through its Accountant Vijay Singh, aged about-37 Years, S/o- Jagdish Singh, R/o-171, Ward No.7, Near Dharmshala, Chand Nagar Road, Farrukhnagar (Rural), P.O. and P.S.- Farrukhnagar, District-Gurgaon.

... Petitioner

Versus

1. The State of Jharkhand.
2. The Commissioner of State Tax, Excise Bhawan, P.O.-Gonda, P.S.- Gonda, District-Ranchi.
3. The Additional Commissioner of State Tax, Dhanbad Division, P.O.- Dhanbad, P.S.-Dhanbad, District-Dhanbad.
4. The Joint Commissioner of State Tax, Urban Circle, Dhanbad, P.O.- Dhanbad, P.S.-Dhanbad, District-Dhanbad.
5. The State Tax Office, Urban Circle, Dhanbad, P.O. Dhanbad, District-Dhanbad. P.S.-Dhanbad,

... Respondents

**CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE MANOJ PRASAD**

For the Petitioner: Mr Pritam Kumar Lala, Advocate
Ms Ayushri, Advocate
For the Respondent: Mr Rahul Saboo, G.P.-II

02/Dated: 13.10.2026

Per M. S. Sonak, C.J.

1. Heard Mr Pritam Kumar Lal for the petitioner and Mr Rahul Saboo for the respondents.
2. The petitioner challenges order dated 20.08.2026 (Annexure 3) under Section 74 of the Jharkhand Goods and Service Tax Act, 2017.
3. In paragraph 23 of this petition, the petitioner has made the following statements:

“23. That the petitioner company has got no other alternative and efficacious and speedy remedy for redressal of his grievances except to move this Hon’ble Court under the extra ordinary writ jurisdiction.”

4. However, Section 107 of the Jharkhand Goods and Service Tax Act, 2017, provides an appeal against the impugned order. Therefore, there is no case made out to entertain this petition by bypassing the practice of exhaustion of alternate remedies.
5. Mr Lala however submits that the appeal requires a pre-deposit of 10% of the disputed tax amount. He submits that the petitioner would not be in a position to make such a deposit and therefore, the remedy of appeal, may not be efficacious.
6. At the outset, there are no averments in the petition regarding the financial health of the petitioner. In any event, based upon such a contention, the statutory remedies cannot be bypassed. The statement in paragraph 23 which we have quoted above is also not correct because it was the duty of the petitioner to have disclosed about the alternate remedy statutorily provided.
7. For the above reasons, we dismiss this petition but with a liberty to the petitioner to avail of the alternate remedy after fulfilling the statutory requirements.
8. All contentions of all parties on the merits of the matter are however left open to be decided by the Appellate Authority should the petitioner resort to such appeal remedy as is provided under the law.
9. The petition is disposed of with liberty in the above terms and without any order for costs.

(M. S. Sonak, C.J.)

(Manoj Prasad, J.)

October 13, 2026

N.A.F.R.

M.Kr./Sharda/Cp.2

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