

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.17080 of 2025**

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M/s Diwakar Construction Kodhwar, Ghogha Kahalgaon, District- Bhagalpur through its Proprietor Jai Prakash Mandal, aged about 58 Yrs. (M) S/o Late Sitaram Mandal, R/o Village- Kodwar, Police Station- Ghogha, District- Bhagalpur.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Additional Commissioner of State Tax (Appeal), Bhagalpur Division, Bhagalpur.
3. The Joint Commissioner State Tax, Bhagalpur Division, Bhagalpur.

... .. Respondent/s

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**Appearance :**

For the Petitioner/s : Mr. Anupa Nand Jha, Adv.  
For the State : AC to SC-11

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**CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH**  
**and**  
**HONOURABLE MR. JUSTICE RAJ KUMAR**  
**ORAL ORDER**

**(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)**

2      08-07-2026              The present writ petition has been filed seeking the following reliefs:-

*“1(i). For issuance of a writ in the nature of certiorari thereby to quash the order dt. 26/05/25 in Memo No. 235, passed by the Additional Commissioner of State Tax (Appeal) Bhagalpur Division, Bhagalpur whereby and whereas passed an order in Appeal No [ARN] AD100525005408K bearing GSTIN No. 10ABYPM8339D1ZG for the period of 01/04/2022 to 31/03/23 has been dismissed at the stage of Admission only on the ground of delay.*



*(ii). For consequential writ or order for quashing of order dt. 30/10/23, passed by the Joint Commissioner of State Tax, Bhagalpur Circle-2 Bhagalpur has been imposed Interest & penalty upon the petitioner/Taxpayer, without considering the facts and circumstances of the case.*

*(iii). For further issuance of a direction to the Respondent No. 2 for restraining taking any coercive action against the petitioner & for recovery of any amount in demand during the pendency of the present writ petition.”*

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 26.05.2025, passed by the Additional Commissioner (Appeal), State Tax, Bhagalpur Division, Bhagalpur, by approaching the Ld. 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)**

**( Raj Kumar, J)**

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