IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6557 of 2026

CNR No. BRHC010293442026

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M/S B.K. Agency under the proprietor of Bhola Prasad, son of Late Kailash Prasad Resident of Ward No. 40, Near Teachers Training School Bishanpur, P.S. - Town, District- Begusarai - 851129.

... ... Petitioner/s

Versus

1. The Chief Commissioner, CGST 3rd Floor, Revenue Building, Birchand Patel Marg, Bailey Road, Patna- 800001.
2. The Principal Commissioner, Central Goods and Service Tax Commissionerate Patna II, 3rd to 5th Floor, CTTC Building, Sanchar Parisar, Budda Marg, Patna - 800001.
3. The Additional Commissioner (Appeals) CGST, 3rd Floor, Revenue Building, Birchand Patel Marg, Bailey Road, Patna- 800001.
4. The Assistant Commissioner, CGST, 2nd Floor, Revenue Building, Birchand Patel Marg, Begusarai Division, Commissionerate, Patna- II. (email id- cgstcxdiv-begusarai@gov.in)
5. The Superintendent, CGST, Begusarai Range, Begusarai Division, Patna Commissionerate- II.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr.Archana Meenakshee, Advocate
For the Respondent/s : Mr. Shriram Krishna, CGST & CX
Ms. Ruchi Mandal, Jr. CGST & CX

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE VIKASH KUMAR

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 02-11-2026 The present writ petition has been filed seeking the following reliefs:-

> *"(i) For issuance of an writ of certiorari to quash the impugned order dated 21.7.2025 Additional Commissioner (Appeal), Customs, CGST & CX, Appeals, Patna, for not considering the clerical, arithmetical error due to clerical error and upholding*

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the order of tax demand by Assistant Commissioner, Central GST & Central Excise Division, Begusarai in order in original No.3/GST/AC/BGS/2023 dated 11.12.2023 (DRC-07 Ref. No.ZD10122304-23718 dated 30.12.2023).

(ii) For directing the respondents to recognize the Credit Note issued by the petitioner in the month of Jan-2026 as a valid instrument for the rectification of the clerical error committed inadvertently in the year 2018 by the petitioner for reversal of input tax by the registered recipient or permission may be granted to amend GSTR-1 return.

(iii) For directing the respondents to confirm that whether any input tax credit has been availed by the respective taxpayer on the basis of erroneous filing of GSTR-1by the petitioner inadvertently."

2. After some arguments, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 21.07.2025, passed by the Additional Commissioner (Appeals) Customs, CGST & CX, Appeals, Patna by availing the remedy provided for under Section 112 of the Central Goods and Services Tax Act, 2017. Liberty so sought is granted.

3. The present writ petition stands disposed of.

(Mohit Kumar Shah, J)

(Vikash Kumar, J)

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