

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19406 of 2024

CNR No. BRHC011172102024

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M/s Sree Narayan Construction through its Proprietor Hema Kumari, female,
aged about 32 years, wife of Uday Shankar, resident of 105,B- Block, Lotus
Adobe, Gola Road, near T Point Bailey Road Danapur, Patna, Bihar

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Taxes, New Secretariat, Patna.
2. The Joint Commissioner, State Taxes, Begusarai Circle, Begusarai, Bihar.
3. The Additional Commissioner (Appeal), State Taxes, Patna west Commissionary, Patna, Bihar

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mrs. Archana Sinha, Sr. Advocate Mr. Alok Kumar, Advocate Ms. Richa Rajiv Singh, Advocate
For the Respondent/s	:	Mr. Rajeev Kumar Singh, GA-10

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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)

13 06-10-2026 The present writ petition has been filed seeking the
following reliefs:-

*“(a) For setting aside the order dated
14.2.2020 passed by respondent no. 2.*

*(b) For setting aside the order dated
31.09.2024 passed by respondent No. 3.*

*(c) For setting aside the demand notice
dated 14.2.2020 issued by respondent number 3.*

*(d) For restraining the respondents for
not recovering the tax amount from the petitioner*



till the disposal of the writ petition.”

2. At the outset, the learned Senior Counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the order dated 28.09.2024, passed by the learned Additional Commissioner (Appeal) State Tax, Patna West Division, Patna 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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