

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.7195 of 2020**

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Sanyog Construction Private Limited, A Company registered under Companies Act, 1956, having its registered office at 202 ABC Abu Maliya Building, Naya Tola, Patna through its authorized Signatory/ Director Sri Ujjwal Pratap Singh, Son of Sri Ramji Singh, aged about 42 years (Male), Resident of House No. 15 E, Road No.12, Rajendra Nagar, Patna- 800016.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner State Taxes, Bihar, Patna.
2. The Commissioner State Taxes, Bihar, Patna.
3. The Joint Commissioner of State Tax, North Circle, Patna.
4. The Deputy Commissioner State Taxes, North Circle, Patna, Bihar.

... .. Respondent/s

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**Appearance :**

For the Petitioner/s : Mr.Chiranjiva Ranjan, Advocate.  
For the Respondent/s : Mr. Vikash Kumar, SC-11.

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**CORAM: HONOURABLE THE CHIEF JUSTICE**  
**and**  
**HONOURABLE MR. JUSTICE S. KUMAR**  
**ORAL JUDGMENT**  
**(Per: HONOURABLE THE CHIEF JUSTICE)**

**Date : 27-08-2020**

Petitioner has prayed for the following reliefs:

- “1. To the respondent no. 4 to permit the Petitioner to file/upload statutory appeal on the GST web portal under section 107 of the GST Act, 2017 (as contained in Annexure-4) without adjusting the amount of pre- requisite 10% (Rs. 71,842/-) amount of the assessed/disputed amount of tax against the demand (as contained in Annexure-4/1) for filing of appeal against Assessment order dated 30.05.2019/30.8.2019 passed under section 62 of GST,2017 (as contained in



Annexure-1) for the month of April 2019 whereby demand of Rs. 7,18,413.34 has been asked to pay by issuing demand DRC-07 dated 02.09.2019 (as contained in Annexure-1/1);

II. For not recover the amount in dispute as stated in the demand notice DRC-07 dt 02.09.2019 (as contained in Annexure-1/1) till the filing of the Appeal before the Appellate Authority;

III. And or alternatively, a direction may be given to respondent No. 2 the Commissioner of State Taxes to decide the application dated 5.3.2020 on merit as contained in Annexure-5 within specified period granted by this Hon'ble Court and in the meantime no coercive steps shall be taken.

IV. To any other relief to which the Petitioner is found to be entitled.”

At the time of hearing, learned counsel for the petitioner Shri Chiranjiva Ranjan, emphatically, under instructions from the petitioner, states that petitioner will deposit the amount towards tax, interest, fine, fee and penalty as admitted by him and also a sum equal to 10% of the remaining amount of tax in dispute arising from the impugned order and be permitted to file the statutory appeal assailing the order subject matter of appeal, which is sought to be preferred by the petitioner, and upload it on the GST Web Portal as is required



under Section 107 of the Central Goods and Services Tax Act, 2017/ Bihar Goods and Services Tax Act, 2017.

Learned counsel for the petitioner, under instructions from petitioner, further states that the petitioner shall fully cooperate and not take any unnecessary adjournment.

Statement of the learned counsel for the petitioner is accepted and taken on record.

Sri Vikash Kumar, learned Standing Counsel-XI appearing for the State, states that if the petitioner deposits the amount towards tax, interest, fine, fee and penalty as admitted by him and also a sum equal to 10% of the remaining amount of tax in dispute arising from the impugned order, the concerned authority will allow access to the petitioner for uploading the statutory appeal on the GST Web Portal as is required under Section 107 of the Central Goods and Services Tax Act, 2017/ Bihar Goods and Services Tax Act, 2017.

Let the needful be positively done within a period of four weeks from today.

If the petitioner complies the undertaking as given before this Court within a period of four weeks from today, we direct the appellate authority to hear the appeal through virtual mode on account of circumstances arising from the current



Pandemic Covid-19 and decide it expeditiously, preferably within a period of three months from the date of its filing.

Petition stands disposed of in the above terms.

Interlocutory Application, if any, stands disposed of.

**(Sanjay Karol, CJ)**

**( S. Kumar, J)**

sujit/-

AFR/NAFR	
CAV DATE	
Uploading Date	27.08.2020
Transmission Date	

