

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P. (T) No. 1753 of 2026

M/s Urmila RCP Projects Private Limited, having its registered office at 3rd Floor, RCP Complex, Kadru, P.O. Doranda, P.S. Kadru, District-Ranchi, through its Managing Director Deepak Kumar, Bharthuar, Aged about 57 years, Son of Late Ram Chandra Prasad, Resident of H No. 100, New A.G., Resident of Cooperative Colony, Kadru P.O. Doranda, P.S. Kadru, District- Ranchi.

... Petitioner

Versus

1. The Principal Commissioner, CGST & Central Excise, Ranchi, having its office at Central Revenue Building, 5A, Main Road, P.O. Hindpiri, P.S. Hindpiri, District Ranchi.
2. The Assistant Commissioner, CGST & Central Excise, Ranchi South Division, 2nd and 3rd Floor, Midtown Chambers, 1 Club Road, Main Road, P.O. Hindpiri, P.S. Hindpiri, District Ranchi.

... Respondents

**CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR**

For the Petitioner: Mr. Anupam Anand, Advocate
For the Respondents: Mr. Amit Kumar, Sr. S.C. (CGST)

02/Dated: 25.03.2026

1. Heard learned counsel for the petitioner.
2. The learned counsel, on instructions, craves leave to withdraw this writ petition with liberty to appeal the impugned order. He states that this petition was filed within the limitation period prescribed for filing an appeal. He also states that the petitioner was *bona fide* pursuing this petition. Accordingly, he prays that some orders may be made so that the petitioner's appeal is heard on merits.
3. The learned counsel for the petitioner, again, on instructions, states that if leave is granted, the appeal will be positively filed within

eight weeks from today by complying with all legal requirements including that of pre-deposit.

4. If the appeal is indeed filed within eight weeks from today complying with all legal requirements, including the requirement of pre-deposit, we direct that the appellate authority should decide such appeal on merits without advertng to the issue of limitation. This is because petitioner had instituted this petition within the prescribed period of limitation and was pursuing this petition *bona fide*.

5. All contentions of all parties on merits are however left open.

6. This petition is disposed of with the above terms without any order for costs.

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

(Rajesh Shankar, J.)

March 25, 2026

N.A.F.R.

Manoj/ Sharda/Cp.2

Uploaded on 26.03.2026