IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P. (T) No. 1572 of 2026

M/s B.K. Enterprises, (a Partnership Firm), having its office at Quarter No. 1158, Sector 4/A, Bokaro Steel City, P.O. & P.S.- Bokaro Steel City, District- Bokaro, PIN-827004 (Jharkhand) through its Partner, namely, Sudan Singh, aged about 53 years, son of Dinesh Singh, resident of Mohanpur, P.O.& P.S.- Gaya, District- Gaya (Bihar).

…. Petitioner

Versus

1. Union of India, through Secretary, Department of Revenue, Ministry of Finance, having its office at North Block, Central Secretariat, New Delhi, P.O. & P.S. New Delhi, District New Delhi, PIN-110001.
2. The Central Board of Indirect Taxes & Custom, through its Chairman, having its office at North Block, Central Secretariat, New Delhi, P.O. & P.S. New Delhi, District New Delhi, PIN-110001.
3. The Goods and Services Tax Council through its Secretary, having its office at GST Council Secretariat, 5th Floor, Tower II Jeevan Bharti Building, Janpath Road, Connaught Palace, New Delhi, P.O. & P.S. New Delhi, District New Delhi, PIN-110001.
4. The Principal Commissioner, Central Goods & Services Tax (CGST) and Central Excise, Ranchi having its office at Central Revenue Building, 5A, Mahatma Gandhi Road, P.O. G.P.O., P.S. Chutia, District Ranchi- 834001 (Jharkhand).
5. Assistant Commissioner, Central Goods and Service Tax and Central Excise, Division-1, Bokaro, having its office at Stadium Road, Sector-4, Bokaro Stel City, P.O. & P.S. Bokaro Steel City, District Bokaro, PIN-827004 (Jharkhand). …. Respondents

------

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

For the Petitioner	:	Ms Shilpi Sandil Gadodia, Advocate Mr Deepak Kumar, Advocate Mr Ranjeet Kushwaha, Advocate
For the Resp-UOI	:	Mr Prashant Pallav, ASGI Mr Radha Krishna Gupta, CGC Ms Shivani Jaluka, AC to ASGI Mr K. Hari, AC to ASGI
For the Resp-CGST	:	Mr P.S.A. Pati, Sr. SC Mr Anurag Vijay, Jr. SC Mr Vishwajeet Singh, Advocate

-----

03 /Dated: 23.03.2026

1. Heard the learned counsel for the parties.

2. Admit.

3. Liberty to apply for after disposal of S.L.P.(Civil) No. 4240 of 2025 and connected matters.

4. Learned counsel for the petitioner states that 10% of the demanded amount was already deposited as a pre-condition for appeal under Section 107 of the CGST Act, 2017. She pointed out that such a deposit operates as stay of the impugned demand. However, now that the appeal is dismissed and the petitioner seeks continuation of interim relief afresh, we direct the petitioner to deposit a further amount corresponding to 20% of the demanded amount with the respondent. Such a deposit shall be without prejudice and subject to final orders in this petition.

5. Learned counsel for the petitioner, on instructions, states that such additional amount of 20% will be paid / deposited with the respondents within six weeks from today, without prejudice to the rights and contentions raised in this petition. This statement is accepted.

6. Mr Prashant Pallav, learned ASGI appearing for the Union of India and Mr P. S. A. Pati, learned counsel appearing for the CGST waive service. The respondents may file their affidavit within eight weeks after giving advance copy to the learned counsel the petitioner.

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

(Rajesh Shankar, J.)

March 23, 2026
Ranjeet / R.Kr.
Uploaded on 23.03.2026