

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No. 5454 of 2026

Indrajeet Kumar, aged about- 41 years, Son of Nageshwar Prasad Singh, at present resident of Deonagar, New Barganda, Near Circus Maidan, P.O + P.S + District- Giridih, Jharkhand.

.... Petitioner

Versus

1. The Principal Commissioner, Central Goods Services Tax and Central Excise, Central Revenue, Building 5-A, Mahatma Gandhi Road (Main Road), P.O-G.P.O, Ranchi, P.S- Daily Market Police Station, Ranchi.
2. The Assistant Commissioner, Central Goods Services Tax and Central Excise Giridih Division, having office at Barasia Road, Giridih, P.O + P.S + District - Giridih (Jharkhand).
3. The Superintendent (ARC), Central Goods Services Tax and Central Excise Giridih Division, having office at Barasia Road, Giridih, P.O + P.S + District - Giridih (Jharkhand).

... Respondents

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

For the Petitioner: Mr. Ashish Kumar Shekhar, Advocate
For the Respondents: Mr. Amit Kumar, Sr. S.C. (CGST)
Mr. Anurag Vijay, Advocate

02/Dated: 30.07.2026

1. The learned counsel for the petitioner, on instructions, seeks leave to withdraw this petition with liberty to appeal the impugned order.
2. Leave is granted with liberty as prayed for.
3. All contentions of all parties, including those raised by the petitioner in this petition are however left open.
4. At this stage, the learned counsel for the petitioner states that the appeal will be filed within four weeks from today after complying with all legal formalities. If the appeal is indeed filed within four weeks' from today, we direct the appellate authority to consider the appeal on

merits without adverting to the issue of limitation. This is because this petition was filed in April, 2025 and has remained pending till date in this Court.

5. The petition is disposed of as withdrawn with liberty in the above terms. No costs.

6. Interlocutory applications, if any, will not survive and are disposed of.

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

(Rajesh Shankar, J.)

July 30, 2026

N.A.F.R.

APK/VK

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