

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P. (T) No. 3753 of 2025

Vicky Katuria, S/o Sheo Prasad Kathuria, R/o Ozone Exotica, Majestic Block, 6th Floor, Flat No. 605, Behind Shri Ram Plaza, P.O. & P.S.-Bank More, Dhanbad, Director of M/s Sidhhi Vinayak Coal and Coke Private Limited, Dhanbad, through its Power of Attorney, Dinesh Nonia

..... Petitioner

Versus

1. Union of India, service through the Secretary, Department of Revenue, Ministry of Finance, New Delhi
2. Secretary, Department of Revenue, Ministry of Finance, New Delhi
3. Joint Commissioner, CGST & CX, Sub-Commissionerate, Dhanbad
4. Assistant Commissioner of Central Tax, CGST & CX, Dhanbad Urban Circle, Dhanbad

..... Respondents

CORAM

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

For the Petitioner:	Mr. Debashish Ghosh, Advocate [through V.C.]
	Mr. Vibhor Mayank, Advocate
For the Res.-CGST:	Mr. P.A.S. Pati, Advocate

03/16.03.2026

1. Heard learned counsel for the parties.
2. Learned counsel for the petitioner, after arguing the matter for some time, seeks leave to withdraw this writ petition with liberty to the petitioner to challenge the impugned order dated 03.02.2025 by instituting an appeal before the appellate authority.
3. Learned counsel for the petitioner however submits that some orders may be passed in the context of limitation because this writ petition was instituted well within the extended period prescribed for instituting an appeal. He further points out that the petitioner has already deposited Rs.5 Crores with the respondents. Accordingly, he submits that the requirement of pre-deposit may be waived by this Court.
4. We grant leave to the petitioner to withdraw this writ petition with liberty to pursue the remedy of appeal which, we think, is

efficacious in the facts and circumstances of the present case. Further, if an appeal is indeed instituted within six weeks from today, we direct the appellate authority to consider the same on merits without advertng to the issue of limitation. So far as the issue of waiver of pre-deposit is concerned, we are afraid and cannot pass any order for waiver. However, we grant liberty to the petitioner to pursue the appellate authority by pointing out that an amount of Rs.5 Crores has already been realised from the petitioner and therefore the same should be adjusted towards the requirement of pre-deposit. If such appeal is filed, we have no doubt that the appellate authority will dispose of the same in accordance with law after giving an opportunity of hearing to all the parties.

5. All contentions of the parties on merits of the matter are however left open to be disposed of by the appellate authority in accordance with law and on their own merits.
6. The present writ petition is accordingly disposed of as withdrawn with the liberty in the above terms.
7. No costs.
8. All concerned to act on an authenticated copy of this order.
9. Pending interlocutory application also stands disposed of.

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

(RAJESH SHANKAR, J.)

16.03.2026
Satish/Vikas/