IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P. (T) No. 2935 of 2023

M/s Gobind Steel Traders, a proprietorship firm, having its place of business at Purulia Road, Chas, Bokar, P.O. & P.S- Chas, District-Bokaro, through its proprietor Gobind Prasad Agarwal, age about 59 years, son of Late Mohan Lal Agarwal, resident of Purulia Road, Chas, Bokaro, P.O and P.S.- Chas, District:- Bokaro, Jharkhand.

… … … Petitioner

Versus

1. The State of Jharkhand through Principal Secretary Commercial Taxes Department, Jharkhand, having its office at Project Building, P.O. and P.S:- Dhurwa, Ranchi.
2. The Secretary, Commercial Taxes Department, Jharkhand, having its office at Project Building, P.O. and P.S:-Dhurwa, Ranchi.
3. The Commissioner of Commercial Taxes, Commercial Taxes Department, having its office at Project Building, Dhurwa, P.O. and P.S.-Dhurwa, Ranchi.
4. Special Secretary, Commercial Taxes Department, Jharkhand, having its office at Project Building, Dhurwa, P.O. and P.S.-Dhurwa, Ranchi.
5. Deputy Commissioner of State Taxes, Bokaro Circle, Bokaro, having its office at Bokaro Steel City, P.O. and P.S.- Bokaro, District:-Bokaro.
6. Joint Commissioner of State Taxes, (Administration Dhanbad Division), Dhanbad, having its office at Dhanbad, P.O. & P.S.- Dhanbad, District- Dhanbad.
7. State Tax officer, Bokaro Circle, Bokaro, having its office at Bokaro Steel City, P.O. and P.S. Bokaro, District:- Bokaro.

… … … Respondents

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

For the Petitioner: Miss Amrita Sinha, Advocate
Mrs. Shweta Suman, Advocate
Miss. Pragunee Kashyap, Advocate
For the Resp-State: Mr. Aditya Kumar, A.C. to Sr. S.C.-I

06/Dated: 16.03.2026

1. Heard Miss Amrita Sinha, learned counsel, who appears with Mrs. Shweta Suman, learned counsel, for the petitioner and Mr. Aditya Kumar, learned A.C. to Sr. S.C.-I for the respondents.

2. The challenge in this petition is to the order dated 14.12.2022 and DRC-07 dated 16.01.2023 raising a tax demand with penalty and interest amounting to Rs. 17,02,319.52.

3. Admittedly, the impugned orders are appealable. However, the learned counsel for the petitioner submits that this is a case of violation of

principles of natural justice and therefore, the rule of exhaustion of alternate remedy may not be applied.

4. Learned counsel for the respondents submits that show cause notices were duly furnished to the petitioner and the same were even replied to. He submits that there was no failure of natural justice.

5. In this case, the issue as to whether there was failure of natural justice or not is itself a debatable issue requiring adjudication into factual matrix. In such circumstances, it would be appropriate if the petitioner is relegated to the alternate remedy of appeal by leaving open all questions, including, the questions of failure of natural justice.

6. Accordingly, we dispose of this petition by relegating the petitioner to avail out the alternate remedy under Section 107 of JGST Act, 2017.

7. Miss Sinha states that this petition was filed within the extended limitation period prescribed for instituting an appeal. She further states that the appeal would now be filed within six weeks from today after complying with all statutory requirements of pre-deposit etc.

8. If an appeal is indeed filed within six weeks from today after complying with all statutory requirements, we direct the appellate authority to consider such appeal on its own merits and in accordance with law without adverting to the issue of limitation. This is because the petitioner was pursuing this petition from 2023 onwards bonafidely.

9. This petition is disposed of with liberty in the above terms. No costs. All contentions of all parties on merits of the matter are left open to be decided by the appellate authority in accordance with law and on their own merits.

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

(Rajesh Shankar, J.)

March 16, 2026

N.A.F.R.

APK/VK

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