

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P.(T) No. 3410 of 2023

M/s. Hesha International, having its place of business at Near Khalsa Hotel, Ratanpur, P.O. & P.S.- Govindpur, District- Dhanbad, through its sole proprietor Nisha Rajgarhia, wife of Punit Rajgarhia, resident of Vihar colony, Near CMRI Gate, P.O. & P.S.- Dhanbad, District- Dhanbad Petitioner

... .. Petitioner

Versus

1. The State of Jharkhand through its Secretary, Commercial Tax Department, Dhurwa, Ranchi
2. Commissioner, Commercial Taxes Department, Kanke Raod, Ranchi
3. Joint Commissioner of State Tax (Appeal), Dhanbad Division, Dhanbad
4. State Tax Officer, Dhanbad
5. M/s. Tanay Commercials, having its place of business at GT Road, Near Khalsa Hotel, Ratanpura, P.O. & P.S.- Govindpur, District- Dhanbad

... Respondents

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

For the Petitioner : Ms. Amrita Sinha, Advocate
For the Respondent Nos. 1 to 5 : Mr. Aditya Kumar, A.C. to Sr.S.C.-I

Order No. 07

Dated: 16.03.2026

1. Heard learned counsel for the parties.
2. Learned counsel for the petitioner, on instructions, seeks leave to withdraw this petition with liberty to appeal the impugned order before the GST Appellate Tribunal, which is now constituted. She points out that when this petition was instituted, the GST Appellate Tribunal was not constituted or in any event not fully functional.
3. Accordingly, we grant leave with liberty as prayed for.
4. Ms. Amrita Sinha, learned counsel for the petitioner, states that appeal would be preferred before the Tribunal within four weeks from today.

5. If such appeal is indeed preferred within four weeks from today after complying with all statutory requirements, the Tribunal should consider the same on merits without advertng to the issue of limitation. This is because the present petition was pending before this Court for all this while and there was some issue about the constitution and/or functioning of the Tribunal.
6. All contentions of all parties on merits are left open for consideration by the Tribunal.
7. This petition is disposed of with liberty in the above terms. No costs.

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

(Rajesh Shankar, J.)

March 16, 2026
Ritesh/Pawan
Uploaded on 17.03.2026