

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No.5544 of 2025

M/s. Anjaneya Ispat Ltd., a public Limited Company, through its
Director Sri Uday Singh, s/o Ram Bahadur Singh, R/o H. No.29
Rain Basera Colony, Sanjay Nagar, Adityapur, Seraikela-
Kharsawan, Jharkhand Petitioner.

-Versus-

1. The State of Jharkhand.
2. The Superintendent, (Anti Evasion), (CGST & CX), CGST & Central
Excise Headquarters, P.O. & P.S. Bistupur, Jamshedpur,
Jharkhand.
3. Joint Commissioner (CGST & CX), office of the Commissioner of
CGST & Central Excise, Outer Circle Road, Bistupur, Jamshedpur.
..... Respondents.

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

For the Petitioner : Mr. A.K. Das, Advocate
For the CGST : Mr. P.A.S. Pati, Advocate

Order No.03 **Date: 16.03.2026**

1. Heard learned counsel for the parties.
2. Mr. A.K. Das, the learned counsel for the petitioner, after arguing
the matter for sometime, sought leave to withdraw this petition
with liberty to avail of the alternate remedy of appeal to question
the impugned order dated 17th June, 2025.
3. We grant leave with liberty as prayed for.
4. Further, Mr. Das, on instructions, stated that the appeal would be
instituted within six weeks from today after complying with all
statutory requirements. If the appeal is indeed instituted within
six weeks after complying with all statutory requirements, the
appellate authority must consider the appeal on merits and in
accordance with law without adverting to the issue of limitation.
This is because this petition was instituted well within the

limitation period prescribed for filing appeals and the petitioner was bona fide pursuing this matter before this Court.

5. All contentions of the parties on merits are left explicitly open to be decided by the appellate authority at the first instance.
6. The petition is, accordingly, disposed of as withdrawn with liberty in the above terms. No costs.

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

(Rajesh Shankar, J.)

16th March, 2026
Sanjay/Rohit
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