

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P. (C) No. 6607 of 2025

M/S. L.G. BALAKRISHNANA & BROS LIMITED, A Company within the meaning the Companies Act, 1956, having its Registered Office at 6/15/13, Krishnarayapura, Road, Ganapathy, Coimbatore, Tamil Nadu, through its Authorized Signatory, Ankit Bhatnagar, son of Shiv Kumar Bhatnagar, aged about 37 years, resident of Villa No. C260, Alliance City One, Bhurarani, Divya Shakti Mandir, City One, Rudrapur, Bhoora Rani, Udham Singh Nagar, Uttarakhand.

... Petitioner

Versus

1. THE PRINCIPAL COMMISSIONER OF CENTRAL GOODS & SERVICE TAX AND CENTRAL EXCISE, having its registered office at Central Revenue Building, 5A, Mahatma Gandhi Main Rd, New Garden, Kanka, P.O. G.P.O., P.S.- Chutia, Ranchi, Jharkhand.
2. THE JOINT COMMISSIONER OF CENTRAL GOODS & SERVICE TAX AND CENTRAL EXCISE, (APPEAL), having its registered office at Grand Emerald Building, Ashok Nagar, Main Road, P.O.- Ashok Nagar, P.S.- Argora, Ranchi, Jharkhand.
3. THE DEPUTY COMMISSIONER OF CENTRAL GOODS & SERVICE TAX, Ranchi South Division, having its registered office at 2nd& 3rd Floor, Mid Town Chamber, 1-Club Road, P.O.- G.P.O.& P.S.- Sadar, Ranchi, Jharkhand.

... Respondents

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

For the Petitioner: Mr. N. K. Pasari, Advocate.
For the Respondents-CGST: Mr. Amit Kumar (Sr. S.C.)
Mr. Anurag Vijay (Jr. S.C.)
Mr. Vishwajeet Singh, Advocate.

02/Dated: 16.03.2026

1. Heard the learned counsel for the parties.
2. After arguing the matter for some time, Mr. Pasari, the learned counsel for the petitioner, on instructions, seeks leave to withdraw this petition with liberty to appeal the impugned order before the G.S.T. Tribunal. He says that the appeal will be filed within six weeks from today after complying with all the statutory requirements.
3. Leave is granted with liberty, as prayed for.

4. If the appeal is indeed filed within six weeks after complying with all the statutory requirements the Tribunal should consider the same on merits. This is because this petition was filed within the period prescribed for instituting an appeal before the Tribunal, and the petitioner was *bona fide* pursuing this petition.

5 The petition is disposed of as withdrawn with liberty in the above terms.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

6. All concerned to act on an authenticated copy of the order.

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

(Rajesh Shankar, J.)

16.03.2026

N.A.F.R.

APK/VK

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