

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15483 of 2025

M/s Sane Retails Private Limited

... .. Petitioner/s

Versus

The State of Bihar & Ors.

... .. Respondent/s

with
Civil Writ Jurisdiction Case No. 17559 of 2025

M/s Utkrisht Trade Solutions Pvt. Ltd.

... .. Petitioner/s

Versus

The State of Bihar & Ors.

... .. Respondent/s

with
Civil Writ Jurisdiction Case No. 17792 of 2025

M/s Sane Retails Private Limited

... .. Petitioner/s

Versus

The State of Bihar & Ors.

... .. Respondent/s

with
Civil Writ Jurisdiction Case No. 17793 of 2025

M/s Sane Retails Private Limited

... .. Petitioner/s

Versus

The State of Bihar & Ors.

... .. Respondent/s

with
Civil Writ Jurisdiction Case No. 17883 of 2025

M/s Sane Retails Private Limited

... .. Petitioner/s

Versus

The State of Bihar & Ors.



... .. Respondent/s

=====

with

Civil Writ Jurisdiction Case No. 17884 of 2025

=====

M/s Utkrisht Trade Solutions Pvt. Ltd.

... .. Petitioner/s

Versus

The State of Bihar & Ors.

... .. Respondent/s

=====

with

Civil Writ Jurisdiction Case No. 18014 of 2025

=====

M/s Utkrisht Trade Solutions Pvt. Ltd.

... .. Petitioner/s

Versus

The State of Bihar & Ors.

... .. Respondent/s

=====

with

Civil Writ Jurisdiction Case No. 18016 of 2025

=====

M/s Sane Retails Private Limited

... .. Petitioner/s

Versus

The State of Bihar & Ors.

... .. Respondent/s

=====

with

Civil Writ Jurisdiction Case No. 18158 of 2025

=====

M/s Sane Retails Private Limited

... .. Petitioner/s

Versus

The State of Bihar & Ors.

... .. Respondent/s

=====

Appearance :

For the Petitioner/s : Mr. Tarun Gulati, Sr. Advocate
Mr. Kishore Kunal, Advocate
Ms. Ankita Prakash, Advocate
Mr. Anuj Kumar, Advocate
Mr. Parijat Saurav, Advocate



For the Respondent-State: Mr. Vivek Prasad, GP-7
(In Civil Writ Jurisdiction Case No. 17559 of 2025)
For the Petitioner/s : Mr. Tarun Gulati, Sr. Advocate
Mr. Kishore Kunal, Advocate
Ms. Ankita Prakash, Advocate
Mr. Anuj Kumar, Advocate
Mr. Parijat Saurav, Advocate
For the Respondent-State: Mr. Vikas Kumar, SC-11
(In Civil Writ Jurisdiction Case No. 17792 of 2025)
For the Petitioner/s : Mr. Tarun Gulati, Sr. Advocate
Mr. Kishore Kunal, Advocate
Ms. Ankita Prakash, Advocate
Mr. Anuj Kumar, Advocate
Mr. Parijat Saurav, Advocate
For the Respondent-State: Mr. Vikas Kumar, SC-11
(In Civil Writ Jurisdiction Case No. 17793 of 2025)
For the Petitioner/s : Mr. Tarun Gulati, Sr. Advocate
Mr. Kishore Kunal, Advocate
Ms. Ankita Prakash, Advocate
Mr. Anuj Kumar, Advocate
Mr. Parijat Saurav, Advocate
For the Respondent-State: Mr. Vikas Kumar, SC-11
(In Civil Writ Jurisdiction Case No. 17883 of 2025)
For the Petitioner/s : Mr. Tarun Gulati, Sr. Advocate
Mr. Kishore Kunal, Advocate
Ms. Ankita Prakash, Advocate
Mr. Anuj Kumar, Advocate
Mr. Parijat Saurav, Advocate
For the Respondent-State: Mr. Vikas Kumar, SC-11
(In Civil Writ Jurisdiction Case No. 17884 of 2025)
For the Petitioner/s : Mr. Tarun Gulati, Sr. Advocate
Mr. Kishore Kunal, Advocate
Ms. Ankita Prakash, Advocate
Mr. Anuj Kumar, Advocate
Mr. Parijat Saurav, Advocate
For the Respondent-State: Mr. Vikas Kumar, SC-11
(In Civil Writ Jurisdiction Case No. 18014 of 2025)
For the Petitioner/s : Mr. Tarun Gulati, Sr. Advocate
Mr. Kishore Kunal, Advocate
Ms. Ankita Prakash, Advocate
Mr. Anuj Kumar, Advocate
Mr. Parijat Saurav, Advocate
For the Respondent-State: Mr. Vikas Kumar, SC-11
(In Civil Writ Jurisdiction Case No. 18016 of 2025)
For the Petitioner/s : Mr. Tarun Gulati, Sr. Advocate
Mr. Kishore Kunal, Advocate
Ms. Ankita Prakash, Advocate
Mr. Anuj Kumar, Advocate
Mr. Parijat Saurav, Advocate
For the Respondent-State: Mr. Vikas Kumar, SC-11
(In Civil Writ Jurisdiction Case No. 18158 of 2025)
For the Petitioner/s : Mr. Tarun Gulati, Sr. Advocate
Mr. Kishore Kunal, Advocate
Ms. Ankita Prakash, Advocate
Mr. Anuj Kumar, Advocate
Mr. Parijat Saurav, Advocate
For the Respondent-State: Mr. Vikas Kumar, SC-11



=====

CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE SOURENDRA PANDEY
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

4 09-12-2025 Mr. Tarun Gulati, learned Senior Counsel for the petitioner in all these writ applications, as well as Mr. Vivek Prasad, GP-7 and Mr. Vikas Kumar, learned SC-11 for the State are present.

2. The parties agreed that these writ applications may be heard together after completion of pleadings.

3. Mr. Vikas Kumar, learned SC-11 prays for and is granted three weeks' time to file counter affidavit in the connected cases with prior service of the same on learned counsel for the petitioners.

4. Learned counsel for the petitioners undertakes to file a rejoinder to the same within a period of another two weeks.

5. Time in the meanwhile may be utilized by learned GP-7 to file supplementary counter affidavit, if so advised.

6. List these matters on 21st of January, 2026 as agreed at 12:30 P.M.

7. The petitioners have already deposited 10% of the demand.



8. Keeping in view that the parties have agreed to get adjudicated the matters and the writ applications are being fixed for final hearing, the respondents shall not take any coercive action in the meantime.

Re. I.A. No. 1 of 2025 in CWJC No. 17559 of 2025

9. This is an application seeking amendment in the prayer and the pleading of the writ application.

10. Learned Senior counsel for the petitioner submits that initially the writ application was filed challenging the show cause notice dated 16.07.2025 issued by respondent No. 3 under Section 73(1) of the CGST Act, 2017/BGST, Act 2017. During pendency of the writ application, the respondent No. 3 has passed the order of assessment and that has made it necessary to challenge the said order dated 08.10.2025 in DRC-07 for the financial year 2020-2021 by filing an amendment petition.

11. Mr. Vikas Kumar, learned SC-11 appears for the State respondents and does not dispute that by filing the amendment petition, all that the petitioner wants to do is to challenge the order issued on 08.10.2025 in DRC-07. The issue remains the same and one.

12. Having regard to the submissions noted hereinabove, we allow the amendment application. The prayer



made therein and the averments made in the application shall be treated as part and parcel of the writ application.

13. I.A. No. 1 of 2025 stands disposed off.

(Rajeev Ranjan Prasad, J)

(Sourendra Pandey, J)

manoj/-

U			
---	--	--	--

