

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

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M/s Sane Retails Private Limited

... .. Petitioner/s

Versus

The State of Bihar & Ors.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Tarun Gulati, Sr. Advocate
		Mr. Kishore Kunal, Advocate
		Ms. Ankita Prakash, Advocate
		Mr. Parijat Saurav, Advocate
For the Respondent/s	:	Mr. Vivek Prasad, GP-7

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

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

2 15-10-2025 **Re. I.A. No. 1 of 2025**

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

2. Learned Senior counsel for the petitioner submits that initially the writ application was filed challenging the show cause notice dated 11.08.2025 issued by respondent No. 3 under Section 73 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 09.10.2025 in DRC-07 for the financial year 2019-2020 by filing an amendment petition.

3. Mr. Vivek Prasad, learned GP-7 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 09.10.2025 in DRC-07. The issue remains the same and one.

4. 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.

5. Learned GP-7 submits that a counter affidavit has already been filed in this case. If it is so, let the same be placed on the record.

6. Learned GP-7 is further being granted six weeks' time to file a supplementary counter affidavit answering the issues raised in the amendment application, which now form part and parcel of the writ application.

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

8. Prayer for interim order shall be considered on the next date.



9. List this case on 27.11.2025 under an appropriate heading.

(Rajeev Ranjan Prasad, J)

(Sourendra Pandey, J)

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