

Rakesh Ranjan v. State of Bihar and Others

Case number: Civil Writ Jurisdiction Case No. 1200 of 2023

Citation: 2023(5) eILR(PAT) HC 2206

Decision date: 5 May 2023

Section 107 limitation and a late digital-signature objection where signed originals existed

Court: High Court of Judicature at Patna

Bench: Hon'ble Chief Justice K. Vinod Chandran and Hon'ble Mr. Justice Rajiv Roy

Decision stage: Final dismissal of the writ petition: statutory appeal delay could not be condoned and the late digital-signature objection did not justify interference. No fresh determination of the underlying tax computation.

01 Facts of case and issues

Rakesh Ranjan, a proprietary concern assessed under the Bihar GST Act, challenged Section 73 orders for assessment year 2020–2021 and the dismissal of its delayed appeal. The assessment order was dated 28 December 2021; the appeal was filed on 19 July 2022. The Court considered the pandemic limitation exclusion and Section 107's additional condonable month.

The petitioner then challenged the absence of digital signatures under Rule 26(3). That objection had not been raised before the appellate authority or in the original writ petition. Following the Court's query on 27 April 2023, it was advanced in a supplementary affidavit dated 28 April. The assessment files were produced for the Court's inspection. The judgment does not quantify the tax demand.

Pinpoint: Unnumbered paragraphs, physical pp. 3–7 and 9 (judgment pp. 1–5 and 7).

02 Discussion by Hon'ble Court

The Bench treated 29 May 2022 as the pandemic-adjusted appeal deadline and, even allowing the additional condonable month, 28 June as the latest date. The July appeal exceeded both. The earlier flood-related decision relied upon involved different mitigating circumstances.

On authentication, the Bench expressly declined to follow Bombay's Ramani Suchit Malushte and distinguished Ajay Kumar Sood's directions about accessible judicial decisions. Crucially, it found orders bearing the Assistant Commissioner's signature in the assessment files. It also recorded their availability on the common portal under Section 169.

The Court relied on Section 160(1), concerning defects in proceedings otherwise conforming in substance and effect to the Act, and Section 160(2), concerning belated challenges to service. It held that the signature objection should have been raised at the relevant earlier stage. These findings concern both the actual signed record and the petitioner's conduct.

Pinpoint: Unnumbered paragraphs, physical pp. 4–9 (judgment pp. 2–7).

03 Judicial decision and operative relief

The writ petition was dismissed. The Court declined to condone the appeal delay and refused interference on the digital-signature ground. The assessment orders and the appellate rejection remained undisturbed. There was no remand, reopening of the appeal, quantified monetary award, refund direction or separate costs direction.

Pinpoint: Concluding unnumbered paragraphs, physical pp. 9–10 (judgment pp. 7–8).

04 In favour of

State tax authorities on appeal limitation and the late authentication objection; the Court did not independently decide the correctness of the underlying tax computation.

The taxpayer obtained no relief. This was a final High Court dismissal of the pleaded challenge, rather than an interim order or an appellate merits determination of tax liability. Its factual foundation does not support treating every wholly unsigned or unverified assessment as valid.

Pinpoint: Physical pp. 7–10 (judgment pp. 5–8).

05 AKHB REVIEW POINT

AKHB analysis: Preserve the signed adjudication record, portal copy, service evidence, appeal dates and earlier objections. Analyse authentication, service and limitation separately; a portal service mechanism does not itself dispense with lawful authentication. Raise a genuine defect promptly while protecting the statutory appeal deadline.

Read the judgment's broad signature language with its finding of signed originals and the later case-law position. Rule 26(3)'s text concerns Chapter III registration and requires a specified or notified authentication mode; the Court's reference to an ordinarily acceptable signature is its reasoning, not the rule's wording. The pandemic dates are this case's calculation and should not be reused as current limitation advice.

Pinpoint: AKHB commentary based on physical pp. 4–9; CGST Rules Rule 26(3); Supreme Court order of 10 January 2022, paragraph 5; later treatment below.

Sources and limitations

Relevant provisions

Bihar Goods and Services Tax Act 2017 Sections 73, 73(5), 107(1), 107(4), 160(1)–(2) and 169(1)(d); Bihar GST Rules 2017 Rule 26(3), as argued. The Court discusses corresponding CGST/Maharashtra GST Rule 26(3) and the Information Technology Act 2000. Supplementary Central-law comparisons are not additional holdings.

Statutory note

The case arose under the BGST Act. The judgment itself reproduces BGST Section 160 and discusses Sections 107 and 169. Section 160(1) is conditional on substantive conformity; subsection (2) concerns service objections. Section 169(1)(d) supplies a mode of service, distinct from authentication. The official CBIC 1 January 2022 CGST Rules compilation places Rule 26(3) in Chapter III, Registration: it covers notices, certificates and orders under that Chapter, with DSC, prescribed e-signature or another mode notified by the Board. The words “under the provisions of this Chapter” and the notification requirement must not be omitted when explaining the text. The Court treated the Maharashtra provision as corresponding; no separately verified Maharashtra consolidation is claimed. Historical CBIC and India Code Central Act text accessed on 13 October 2026 show the three-month communication-based period and further one-month sufficient-cause window in Section 107(1)/(4), and the relevant Section 160 and 169 language. These Central texts are comparisons, not substitutes for a verified current Bihar consolidation: the official Bihar Act download timed out, its rules compilation connection was refused, and the State rules-gazette endpoint returned a certificate-verification error. No security bypass was attempted. The independently checked Supreme Court order of 10 January 2022, paragraph 5(I)–(IV), excluded 15 March 2020–28 February 2022, provided a qualified 90-day period from 1 March 2022 and preserved a longer actual balance. The note reports Patna’s case-specific calculation without certifying a universal deadline.

Treatment note

Checked 13 October 2026 through bounded party-name, case-number, date and official-domain searches. No verified appeal, review or stay affecting this Rakesh Ranjan judgment was established; this is not an exhaustive citator or registry clearance. Broad Son Commodities, CWJC 3531/2022 and connected cases, 18 April 2025, paragraphs 116–118, expressly relied on Rakesh Ranjan when rejecting a digital-signature objection.

Later Telangana authority adds an important distinction. The Full Bench in Gudla Vanaja, WP 20397/2025 and batch, 30 September 2026, paragraphs 79, 143–147, 150 and 154–155, confined Rule 26(3) to registration and upheld Chapter XVIII notices/orders electronically authenticated by the proper officer despite no visibly reproduced signature. It rejected Bingleap’s contrary view, retained a DIN/RFN qualification, and allowed those petitioners two weeks to appeal. Gudla does not name Rakesh Ranjan and is not its appellate reversal; its portal-authentication findings must not be converted into permission for unauthenticated orders.

A separate Supreme Court lead, Sri Karthikeya Hanumath Stone Crusher, SLP(C) 22475/2026, 2 September 2026, was checked against a one-page mirrored court copy. It contains only a non-speaking refusal of special leave, with no GST/signature reasoning. No official SCI-host copy or primary AP merits judgment was obtained, so it is not used to establish a Supreme Court signature rule or the appellate history of Rakesh Ranjan.

Scope of source review

All ten physical pages of the main official report fully read and individually inspected: editorial pages 1–2, judgment pages 3–10 corresponding to court pages 1–8. Supplementary scoped review: Supreme Court pandemic order all eight pages; Ajay Kumar Sood pages 1, 15 and 18–19 for identity, paragraph 21 and disposition; CBIC 2022 Rules Chapter III heading and Rule 26(3), physical pages 10 and 28 (printed pages 7 and 25); CBIC 2022 Act physical pages 131, 189–190 and 193 (printed pages 130, 188–189 and 192). India Code current Central Act pertinent text at pages 85, 120 and 122 checked through web extraction. Broad Son common judgment identity and signature-treatment pages 7, 16, 115–116 and 134 were read and individually inspected; the entire 134-page batch was not reviewed. Gudla Vanaja official PDF: identity page 1 and targeted pages 135, 184–187, 189 and 191–192 read and individually inspected; the entire 193-page judgment was not reviewed. The separate one-page Supreme Court mirrored order was read and visually inspected with its hosting limitation expressly recorded.

Source notes

The eLR string is a reporter citation, not a neutral citation. The court caption, headers and signatures support 5 May 2023; uploading date is 17 May 2023. Paragraphs are unnumbered, so references use physical and court pages. The source records an intimation dated 28 October 2021, a show-cause notice dated 18 December 2021 and an order dated 28 December 2021, while also describing an unavailed 30-day opportunity. Those statements are internally inconsistent; no 30-day elapsed interval, corrected notice date or independent natural-justice finding is invented. No demand amount or separate order-communication date is stated. Both headnote and judgment cite Ajay Kumar Sood as Civil Appeal 5305 of 2002; the official Supreme Court judgment verifies Civil Appeal 5305 of 2022, decided 16 August 2022. Its paragraph 21 addresses accessibility of judgments/orders published by courts and tribunals. Ramani's 26 September 2022 date is described here only as the upload date recorded by Patna, not its decision date. The preserved source and fresh official PDF have different hashes and modification-date metadata; all ten text hashes and rendered page-image hashes match. Cryptographic signature validation was not performed.

Primary source

Source description: Complete official eLR report: two editorial-headnote pages followed by the eight-page judgment. Retained original preserved; fresh official download matches the text and rendered image of every page.

Official source: [Open source document](#)

Source pages: 10

Judgment author: K. Vinod Chandran, Chief Justice

Outcome type: final high court dismissal

Additional source

In Re: Cognizance for Extension of Limitation, Supreme Court order of 10 January 2022

Official source: [Open source document](#)

Pinpoint: Paragraph 5(I)–(IV), physical pages 3–4; all eight pages read and inspected, including the five-page order and three-page record of proceedings.

State Bank of India and Another v. Ajay Kumar Sood, Civil Appeal 5305 of 2022, 16 August 2022

Official source: [Open source document](#)

Pinpoint: Page 1 verifies case number; paragraph 21 at page 15 concerns accessible, digitally signed judicial publications; pages 18–19 verify remand and date.

CGST Rules, official CBIC compilation as at 1 January 2022

Official source: [Open source document](#)

Pinpoint: Physical page 28, printed page 25: Rule 26(3), Chapter III scope and specified/notified authentication modes. Historical compilation.

CGST Act, official CBIC compilation as at 1 January 2022

Official source: [Open source document](#)

Pinpoint: Physical pages 131, 189–190 and 193: Sections 107(1)/(4), 160(1)/(2) and 169(1)(d), respectively. Historical Central-law comparison.

CGST Act, India Code compilation as at 11 June 2026

Official source: [Open source document](#)

Pinpoint: Pertinent text at physical/printed pages 85, 120 and 122: Sections 107(1)/(4), 160 and 169. Web-extracted text checked on 13 October 2026; not a Bihar consolidation.

Broad Son Commodities Private Limited v. Union of India and Others, CWJC 3531/2022 and connected cases, 18 April 2025

Official source: [Open source document](#)

Pinpoint: Signature treatment in paragraphs 116–118, physical pages 115–116 (court pages 111–112); identity/bench at physical pages 7 and 16. Targeted review only.

Gudla Vanaja and Others v. Assistant Commissioner (ST) and Others, Telangana High Court Full Bench, 30 September 2026

Official source: [Open source document](#)

Pinpoint: WP 20397/2025 and batch; paragraph 79 at physical page 135; paragraphs 143–147 at pages 184–187; paragraph 150 at page 189; operative paragraphs 154–155 at pages 191–192. Targeted review only; not appellate history of Rakesh Ranjan.

Disclosures and source rights

AI disclosure: Prepared with AI assistance from the complete official judgment and identified primary sources. No human legal review is claimed.

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Source checked: 13 October 2026

Reserved date: Not stated; oral judgment