IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.5481 of 2018

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South Bihar Power Distribution Company Ltd., a Company incorporated under the Companies Act, 1956 having its registered office at Vidut Bhawan, Bailey Road, P.O.- GPO, P.S.- Kotwali, through its Sr. Manager, Account & Budget Alok Kumar, Son of Shri Dinesh Prasad Singh, resident of Pokharia Peer, Sadpura P.O. Ramana, P.S. Kazi Mohammadpur, District-Muzaffarpur.

... ... Petitioner/s

Versus

1. Directorate General of GST Intelligence, having its office at 2nd Floor Shaura Trade Centre, 159, Dhalbhumm Road, Sakchi, Jamshedpur and Patna Zonal Unit at Centre Revenue Building, Bir Chand Patel Marg, Patna.
2. Additional Director General, Directorate General of GST Intelligence, having its Patna Zonal Unit at Central Revenue Building, Bir Chand Patel Marg, Patna.
3. Dy. Director, Directorate General of GST Intelligence, having its Patna Zonal Unit at Central Revenue Building, Bir Chand Patel Marg, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Adv.
For the Respondent/s : Mr. Satya Prakash Tripathy, Sr. SC

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CORAM: HONOURABLE MR. JUSTICE JYOTI SARAN
and
HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE JYOTI SARAN)

2 16-07-2019 While informing that the attempt of the petitioner before the Commissioner, Goods and Services Tax has failed as a rejection order has been passed and against which the petitioner intends to move the Tribunal to question the decision, Mr. D.V. Pathy, learned counsel appearing for the petitioner submits that bearing note of the reasons assigned by the Commissioner for such rejection, the petitioner intends to question the validity of the provisions of Section 66E of the

Service Tax Act.

Mr. S.P. Tripathy, learned Senior Standing Counsel appearing for the department would have no objection as a right to question an act on its validity, is inherent in every citizen.

Mr. Tripathi, however, submits that the issue relating to loan repayment as canvassed by Mr. Pathy does not arise in the case in question. We leave it for the parties to contest their respective stands before the appropriate forum but since the petitioner has not chosen to argue the matter on merits in view of the alternative remedy available to him, we dispose of the writ petition.

The writ petition is disposed of accordingly.

(Jyoti Saran, J)

(Partha Sarthy, J)

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