

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12409 of 2019

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Dinkar Prasad Shukla S/o Shri Chandrika Shukla, Resident of Ward No. 13, Village- Vishnupur Titidha, Hajipur, Vaishali, Bihar- 844101.

... .. Petitioner/s

Versus

1. Union of India through the Commissioner of Central GST and Central Excise, Patna -II, 4th Floor, Kendriya Rajaswa Bhawan (Annexe Building), Bir Chand Patel Path, Patna 800001.
2. The Assistant Commissioner, Central GST and Central Excise, Vaishali Division, Dak Bunglow Road, Hajipur- 844101.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr.Amit Pandey, Adv.
For the Respondent/s : Mr. S.D. Sanjay, AD SG

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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 08-08-2019 The petitioner has questioned the order dated 06.09.2018 impugned at Annexure-4 together with demand raised thereunder dated 28.03.2019 impugned at Annexure-5 as according to the petitioner, he is not liable for payment of service tax under the Finance Act, 1994 as amended from time to time.

Mr. Amit Pandey, learned counsel appears for the petitioner and respondents are represented by Mr. Alok Kumar Agrawal.

After some arguments, Mr. Pandey, prays for disposal of the writ petition to question the order on its validity by taking



recourse to the statutory remedy as available to the petitioner
under the Finance Act, 1994.

Permission is granted.

The writ petition is disposed of.

(Jyoti Saran, J)

(Partha Sarthy, J)

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