

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13769 of 2019

Ashok Kumar Rai Son of Late Rama Nand Rai, House No. 01, South
Mandiri, Patna, GPO, Patna, GPO, Bihar- 800001.

... .. Petitioner/s

Versus

1. Union of India through The Commissioner of Central GST and Central Excise, Patna- I, 3rd Floor, Kendriya Rajaswa Bhawan (Annexe Building), Bir Chand Patel Path, Patna- 800001.
2. The Assistant Commissioner of Central GST and Central Excise, Patna Central Division, Ground Floor, Chandpura Palace, Opposite Dadi Maa Temple, Bank Road, West Gandhi Maidan, Patna- 800001.
3. The Superintendent, Central GST and Central Excise, Kotwali Range, Ground Floor, Chandpura Palace, Opposite Dadi Maa Temple, Bank Road, West Gandhi Maidan, Patna- 800001.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr.Amit Pandey, Adv.
For the Respondent/s	:	Mr. S.D. Sanjay, Addl. SG
		Mr. Alok Kr. Agrawal, SC
		Mr. Mohit Agrawal, Adv.
		P. Prasad, Adv.

CORAM: HONOURABLE MR. JUSTICE SHIVAJI PANDEY
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE SHIVAJI PANDEY)

2 19-08-2019 Heard learned counsel for the petitioner and the

learned counsel for the Union of India.

2. This application has been filed for setting aside the
show cause notice issued by the Assistant Commissioner,
Central GST and Central Excise, Patna (Central) Division,
Patna, vide C. No. II(39)593CGST-PCD/Show Cause
Notice/AKR/18-19/1469 dated 23.04.2019, for Rs.23,86,625/-
(Twenty three lacs eighty six thousand six hundred and twenty



five rupees), having stated that the same is illegal.

3. The petitioner if so aggrieved, he may file his objection and whatever the points available to him, he is at liberty to take in his objection and it is expected that the Assistant Commissioner, Central GST and Central Excise, Patna (Central) Division or the concerned authority will look into the objection and consider the same and take decision in accordance with law.

4. Since the time allowed in the demand cum show cause notice to respond to the same has already expired, we allow the petitioner to file his reply to the demand cum show cause notice within four weeks from today.

5. With the above observation and direction, this application is disposed of.

(Shivaji Pandey, J)

(Partha Sarthy, J)

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