

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5516 of 2018

North Bihar Power Distribution Co. Ltd., a company incorporated under the Companies Act, 1956 having its Head Office at Vidyut Bhawan, Bailey Road, Patna - 800001 through its Deputy General Manager - Finance Anurag, son of late Rajendra Prasad, resident of Flat No. 406 Ramayan Apartment, Exhibition Road P.O.- GPO, P.S. Gandhi Maidan, District - Patna.

... .. Petitioner/s

Versus

1. Directorate General of G S T Intelligence, having its office at 2nd Floor, Shaura Trade Centre, 159, Dhalbhum Road, Sakchi, Jamshedpur and Patna Zonal Unit as Central 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. Dr. Director, Directorate General of GST Intelligence, having its Patna Zonal Unit at Central Revenue Building, Bir Chand Patel Marg, Patna.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr. D.V.Pathy

For the Respondent/s : Mr. Satya Prakash Tripathy, Sr. SC

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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