IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.2015 of 2020

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M/s Balwant Construction Pvt. Ltd., through its Managing Director Balwant Singh, (M) Aged about 59 years having its registered office situates at Saray Ramgarh, Bhabhua, Distt. Kaimur, Pin - Code 82110.

... ... Petitioner/s

Versus

1. The State of Bihar through its Chief Secretary.
2. State Tax Commissioner-Cum-Secretary Commercial Tax Department, government of Bihar, Patna (Vikash Bhawan).
3. Joint Commissioner State Tax, Commercial Tax Department, Bhabhua Circle, Bhabhua.
4. The Assistant Commissioner of State Taxes, Bhabhua Circle, Bhabhua, Distt. Kaimur.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 120 of 2020

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M/s Balwant Construction Pvt. Ltd. through its Managing Director Balwant Singh, having its registered Office situated at Saray Ramgarh Bhabhua , Distt. Kaimur, Pin Code- 821100

... ... Petitioner/s

Versus

1. The State of Bihar through its Chief Secretary
2. State Tax Commissioner-Cum-Secretary Commercial Tax Department, Government of Bihar, Patna(Vikash Bhawan).
3. Joint Commissioner State Tax, Commercial Tax Department, Bhabhua Circle, Bhabhua.
4. The Assistant Commissioner of State Taxes, Bhabhua Circle, Bhabhua, Distt.Kaimur.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 157 of 2020

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M/s Balwant Construction Pvt. Ltd. through its Managing Director Balwant Singh (M) aged about 59 Years having its registered Office Situates at Saray Ramgarh, Bhabhua, Distt. Kaimur, Pin-Code 82110.

... ... Petitioner/s

Versus

1. The State of Bihar through its Chief Secretary.
2. State Tax Commissioner-Cum-Secretary Commercial Tax Department, Government of Bihar, Patna (Vikash Bhawan)
3. Joint Commissioner State Tax, Commercial Tax Department, Bhabhua Circle, Bhabhua.
4. The Assistant Commissioner of State Taxes, Bhabhua Circle, Bhabhua, Distt. Kaimur.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 404 of 2020

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M/s Balwant Construction Pvt. Ltd. through its Managing Director Balwant Singh, having its registered office Situated at Saray Ramgarh, Bhabhua, Distt. Kaimur, Pin code- 821110

... ... Petitioner/s

Versus

1. The State of Bihar through its Chief Secretary.
2. State Tax Commissioner-Cum-Secretary Commercial Tax Department, Government of Bihar, Patna(Vikash Bhawan)
3. Joint Commissioner State Tax, Commercial Tax Department, Bhabhua Circle, Bhabhua.
4. The Assistant Commissioner of State Taxes, Bhabhua Circle, Bhabhua, Distt. Kaimur.

... ... Respondent/s

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Appearance :

(In Civil Writ Jurisdiction Case No. 2015 of 2020)
For the Petitioner/s : Mr.Achhaibar Singh, Advocate
For the Respondent/s : Mr.Vikash Kumar, SC 11
(In Civil Writ Jurisdiction Case No. 120 of 2020)
For the Petitioner/s : Mr.Achhaibar Singh, Advocate
For the Respondent/s : Mr.Vikash Kumar, SC 11
(In Civil Writ Jurisdiction Case No. 157 of 2020)
For the Petitioner/s : Mr.Achhaibar Singh, Advocate
For the Respondent/s : Mr.Vikash Kumar, SC 11
(In Civil Writ Jurisdiction Case No. 404 of 2020)
For the Petitioner/s : Mr.Achhaibar Singh, Advocate
For the Respondent/s : Mr.Vikash Kumar, SC 11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

4 18-12-2020 Petitioner, in CWJC No. 2015 of 2020, has prayed for the following relief(s):-

"For issuance of an appropriate Writ/Order or Direction in the nature of certiorari to quash the order of assessment dated 28/8/2019 passed by respondent no. 4 in connection with reference no. 98, dated 28/8/2019 under sections 62 of GST Act, in respect of the petitioner namely M/s Balwant Construction Pvt. Ltd. Pursuant to a best judgment assessment when the petitioner defaulted in filing return for the taxable period in form GSTR-3B for the month of April, 2019, financial year 2019-20 and further for a direction upon the respondent to allow the petitioner company for furnishing return with late fee if any, as the case of the petitioner does not fall under tax liability for the month of April 2019. And for stay of any recovery proceeding for the tax assessed for the month of April 2009 on the basis of the said order and for any other relief or reliefs to which the petitioner is found entitled to."

Petitioner, in CWJC No. 120 of 2020, has prayed for the following relief(s):-

"For issuance of an appropriate Writ/Order or Direction in the nature of certiorari to quash the order of assessment dated 28/8/2019 passed by respondent no. 4 in connection with reference no. 100, dated 28/8/2019 under sections 62 of GST Act, in respect of the petitioner namely M/s Balwant

Construction Pvt. Ltd. Pursuant to a best judgment assessment when the petitioner defaulted in filing return for the taxable period in form GSTR-3B for the month of June, 2019, financial year 2019-20 and further for a direction upon the respondent to allow the petitioner company for furnishing return with late fee if any. And for stay of any recovery proceeding for the tax assessed for the month of June 2019 on the basis of the said order and for any other relief or reliefs to which the petitioner is found entitled to."

Petitioner, in CWJC No. 157 of 2020, has prayed for the following relief(s):-

"For issuance of an appropriate Writ/Order or Direction in the nature of certiorari to quash the order of assessment dated 28/8/2019 passed by respondent no. 4 in connection with reference no. 99, dated 28/8/2019 under sections 62 of GST Act, in respect of the petitioner namely M/s Balwant Construction Pvt. Ltd. Pursuant to a best judgment assessment when the petitioner defaulted in filing return for the taxable period in form GSTR-3B for the month of May, 2019, financial year 2019-20 and further for a direction upon the respondent to allow the petitioner company for furnishing return with late fee if any, as the case of the petitioner does not fall under tax liability for the month of May 2019. And for stay of any recovery proceeding for the tax assessed for the month of May 2019 on the basis of the said order and for any other relief or reliefs to which the petitioner is found entitled to."

Petitioner, in CWJC No. 404 of 2020, has prayed for the following relief(s):-

> "For issuance of an appropriate Writ/Order or Direction in the nature of writ of mandamus commanding upon the respondents, particularly, respondent no. 4, who passed the order of assessment dated 28/8/2009 in connection with reference no. 97, dated 28/8/2009 under sections 62 of GST Act, in respect of the petitioner namely M/s Balwant Construction Pvt. Ltd. pursuant to a best judgment assessment when the petitioner defaulted in filing return for the taxable period in form GSTR-3B for the month of March, 2019, financial year 2018-19 to treat the said order of assessment to the best of his judgment deemed to have been withdrawn in view of a valid return already filed and tax deposited as reflected in the return after the service of the assessment order n terms of the sub-section (2) of Section 62 of Central Goods and Services Tax Act, 2017 (hereinafter referred to as GST Act 2017). And further for a direction upon the respondent to acknowledge the return and the tax so paid for the taxable period i.e. March 2019 and state of any recovery proceedings of the amount of tax assessed under the assessment order dated 28/8/2019."

Learned counsel for the petitioner seeks permission to withdraw the present petitions.

Permission granted.

Petitions stand dismissed as withdrawn.

Interlocutory application(s), if any, shall also stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

sujit/-

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