IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7663 of 2021

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Kanhaiya Singh, son of Mathura Singh, R/o Village Basaudha, P.S. Sadisopur, District- Patna.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance (Department of Revenue), Government of India, New Delhi.
2. The Under Secretary, Ministry of Finance (Department of Revenue), Government of India, New Delhi.
3. The Joint Commissioner State Tax (J.C.I.T) Danapur, P.S. Danapur, Dist Patna.
4. The State of Bihar through the Chief Secretary, Government of Bihar, Patna.
5. The Principal Secretary, Department of Finance, Government of Bihar, Patna.
6. The Principal Secretary, Building Construction Department Bishviraiya Bhawan, Patna, Government of Bihar, Patna.
7. The Chief Engineer, Building Construction Dept, Bihar, Patna.
8. The Executive Engineer Building Construction Dept, Bihar, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Uday Prasad Singh, Advocate
Mr. Jagannath Prasad, Advocate

For the Respondent/s : Mr. Dr. K.N. Singh (ASG)
Mr. Vikash Kumar S.C. 11
Mr. Anshuman Singh, Advocate
Mr. Amit Prakash, G.A. 13

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

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE S. KUMAR)

(The proceedings of the Court are being conducted through Video Conferencing and the Advocates joined the proceedings through Video Conferencing from their residence.)

Date : 04-08-2021

Heard learned counsel for the parties.

Petitioner has prayed for following relief(s):-

> “That the present writ application is for quashing of the letters/demand notices dated 07/03/2020issued vide

> reference no. ZA100320010725G issued by the respondent no. 3 as contained in annexure- seres, by which the petitioner has been directed to pay total CGST/SGST Tax amount of Rs. 2,47,324.00 (Two Lacs Fourty Seven Thousand Three hundred twenty four Rs. only), which are not only illegal but arbitrary exercise by power vested to them as well as without any jurisdiction and beyond the terms and conditions mentioned in the respective tenders/Bids/Agreement, but the same is also violates of the order/judgment dated 05.07.2019 (annexure-1) passed in C.W.J.C. No. 1452/2019 and analogous case and the letter no. 5405 dt. 30.09.2019 as contained in annexure and further be pleased to direct the concerned respondents not to freeze, the connecting Bank Account in this regard, And or pass such other order/orders as his Lordhsips may deem fit and proper."

Learned counsel for the petitioner submits that this case is squarely covered vide judgment and order dated 05.07.2019 passed in C.W.J.C. No. 1452 of 2019 titled as (M/s Jai Bhawani Construction Vs. The Union of India and Ors.) and analogous cases (Annexure-3) as well as letter No. 5405 dated 30.07.2019 (Annexure-4) issued by Engineer-in-Chief, pursuant to judgment and order as referred above.

Counsel for the State submits that he has no objection with the matter being remanded to the appropriate authority for consideration of petitioner's case on its own merit in accordance with law.

Accordingly, we dispose of the present petition directing the Respondent no. 6 (The Principal Secretary, Building Construction Department Bishviraiya Bhawan, Patna, Government of Bihar, Patna), to consider and decide the petitioner's case in terms of judgment and order dated 05.07.2019 as referred above as well as letter No. 5405 dated 30.07.2019.

We clarify that all issues of facts and law are left opened.

We hope and expect that the Respondent no. 6 (The Principal Secretary, Building Construction Department Bishviraiya Bhawan, Patna, Government of Bihar, Patna), shall consider and decide the petitioner's case expeditiously and preferably within a period of four months from the date of receipt/production of a copy of order passed by this Court.

The writ petition stands disposed of in aforesaid terms.

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

(Sanjay Karol, CJ)

(S. Kumar, J)

Rajiv/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	
Transmission Date	NA