IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.6376 of 2020

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Pratik Automobiles Gopalganj, Gopalganj Main Road, Tarwa, Siwan through its Proprietor Mukesh Kumar Roy, male aged about 53 Years, S/o Manager Roy, R/o C-2/16, Mangal Apartment, Vasundhara Enclave, S.O. East Delhi, Delhi-110096.

... ... 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 State of Bihar through the Chief Secretary, Government of Bihar, Patna.
4. The Principal Secretary, Department of Finance, Government of Bihar, Patna.
5. The Principal Secretary, Commercial and Sales Tax,Patna.
6. Commissioner, State Tax, Patna.
7. The Joint Commissioner of State Tax, Siwan.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Suman Kumar, Advocate

For the Respondent/s : Mr.Dr. K.N. Singh (ASG)

Mr. Rajesh Kumar Verma, Ad.S.G.

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE PRABHAT KUMAR SINGH

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

3 20-01-2021 Petitioner has prayed for the following relief(s):-

> "(i) For issuance of an appropriate writ/writs, direction or order commanding and directing the respondents to quash the notices dated 24.02.2020 issued by respondent Joint Commissioner of State Tax, Siwan whereby and where under the respondent directed the petitioner to pay the interest on late filing of GStr

3B.

The aforesaid notice has been issued in amended act of Section 50(1) of CGST to be computed over tax liability, ignoring the fact that the interest can be imposed only on the actual amount of tax withheld by delayed filing of the return. Since input tax credit has to be considered as good as the tax paid, the actual amount of tax withheld would only be the amount of tax payable from the electronic cash ledger and hence interest can be demanded only of that portion of output tax liability paid with delay and the imposition of Section 50(1) of GST is applicable prospectively not retrospectively as Section 50(1) came into force on 01.08.2019.

(ii) For any other relief/reliefs for which the petitioner is entitled to get."

After the matter was heard for some time, learned counsel for the petitioner seeks permission to withdraw the present petition for the reason that the grievances of the petitioner stand redressed.

Petition is disposed of as having become infructuous.

(Sanjay Karol, CJ)

(Prabhat Kumar Singh, J)

K.C.Jha/-

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