

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2125 of 2010

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M/S DAYANAND PRASAD SINHA and CO. Janta Path,P.S.Kankarbagh,Distt-Patna Through One Of Its Partners , Dayanand Prasad Sinha,S/O Shri Harbanshi Lal , R/O Janta Path,P.S.Kankarbagh,Distt-Patna

... .. Petitioner/s

Versus

1. The Union Of India, through the Secretary, Ministry of Finance, Department of Central Excise, New Delhi
2. The Commissioner Of Central Excise 3rd Floor,Central Revenue Building Annexe, Bir Chand Patel Path,Patna
3. The Superintendent Of Central Excise Ae Hqrs 3rd Floor, Central Revenue Building Annexe, Bir Chand Patel Path ,Patna

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.
For the Respondent/s	:	Mr. Dr. K.N. Singh, ASG
		Mr. Anshuman Singh, Sr. S.C. CGST
		Mrs. Kanak Verma, CGC
		Mr. Sriram Krishna, JC to ASG

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL ORDER
(Per: HONOURABLE THE CHIEF JUSTICE)

10 18-11-2021

Petitioner has prayed for the following relief(s):

“i) For quashing of the proceeding initiated against the Petitioner by the Respondent No.:3 (Superintendent, Central Excise (Hqrs.), Patna) for issuing Notices/Summons dt. 24.12.2009 and for making roving enquiry/investigation as being wholly without jurisdiction, and contrary to the provisions of the Finance Act, 1944 in respect of Service Tax;

ii) For restraining the Respondent No.: 3 from causing unnecessary harassment in



the name of investigation with regard to payment of Service Tax without deciding about his jurisdiction in view of the nature of business activity of the Petitioner; &

iii) For quashing of the investigation in respect of the Petitioner who is engaged in construction of road (National Highway & its Approach Roads) by the Award of Contract by the Bihar Public Works Department as in terms of Section 65(105)(zzzza) of the Finance Act, 1944 (Service Tax), the construction of road having been excluded from the purview of Service Tax; and for any other relief(s) for which the Petitioner may legally be found entitled to in the facts & circumstances of the present case.”

Despite repeated calls and pass over, none has entered appearance on behalf of the petitioner. However, learned counsel for the respondents is present.

The petition is dismissed in default.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/DKS/-

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