IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11514 of 2021

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M/s Samsung India Electronics Pvt. Ltd. Having registered office at, 4th and 5th Floor, Vasundhara Metro Mall, East Boring Canal Road, P.S.- Srikrishnapuri, Patna- 800001. Through Mr. Nikhil Aggarwal, Aged about 45 years, S/o Kalwant Rai @ Kalwant Aggarwal, R/o Villa C-49, Omaxe Green Valley, Sec. 41-42, Faridabad, P.S.- Amarnagar, State- Haryana- 121003.

... ... Petitioner/s

Versus

1. Union of India, through its Secretary Ministry of Finance, Department of Revenue, No. 137, North Block, New Delhi- 110001.
2. State of Bihar Through Secretary, Ministry of Finance, Government of Bihar, Old Secretariat, Patna (Bihar 800001).
3. Assistant Commissioner of State Tax Commercial Tax Department, Patliputra Circle, Vikas Bhawan, Bailey Road, Patna (Bihar 800001).

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr.Anujit Sinha, Advocate
For the Respondent/s : Mr.Dr. K.N. Singh (ASG)

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

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 02-07-2021 Petitioner has prayed for the following relief(s):

> "That M/s. Samsung India Electronics Private Limited (hereinafter referred to as "the petitioner") is constrained to file the present writ petition, challenging the actions of the Respondent No. 3 ("R3"), in uploading the Summary of the Order issued under Section 73(9) of the CGST Act, 2017 read with Rule 142(5) of the CGST

> Rules, 2017, in Form GST DRC-07 dated 24.02.2021 bearing Reference No. ZD100221013034O (hereinafter referred to as 'impugned summary order) intimating the details of demand amounting to Rs. 1,87,01,201 (comprising of IGST of Rs. 70,63,815, CGST of Rs. 58,18,693 and SGST of Rs. 58,18,693) pertaining to the period April 2019 to March 2020, without serving a copy of the order itself which was issued under said Section. Such actions of the Respondent No. 3 in failing to provide a copy of the order which contained the detailed reasoning and proceeding to fasten a tax liability on the Petitioner being in violation of the prescribed procedure laid down under Section 73(9) of the CGST Act read with Rule 142(5) of the CGST Rules,and Principles of Natural Justice, is bad in law and violative of Article 14 of the Constitution of India."

Learned counsel for the petitioner seeks permission to withdraw the petition.

Prayer allowed.

The petition is dismissed as withdrawn.

Interlocutory application, if any, shall also stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/-

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