IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13331 of 2021

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Maha Kali Distributors Pvt. Ltd. Having its registered office at 2, Anand Nagar, Abdulla Nagar, Kapthanpara, Khuskibagh, Purnea, through its authorized representative Ranjeet Kumar.

... ... Petitioner/s

Versus

1. The Union of India, through the Secretary Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi- 110001.
2. The Central Board of Indirect Taxes and Custorms Through its Chairman, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi- 110001.
3. The State of Bihar Through Chief Secretary, Government of Bihar, Old Secretariat, Patna.
4. Commissioner Commercial Tax Department, Govt. of Bihar, New Secretariat, Patna.
5. Additional Commissioner Commercial Taxes (Appeal), Purnea Division, Purnea.
6. Joint Commissioner of State Tax Purnea Circle, Purnea.
7. Assistant Commissioner of State Tax Purnea Circle, Purnea.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Anurag Saurav, Adv
For the Respondent/s	:	Mr.Dr. Krishna Nandan Singh (ASG)
		Mr. Anshuman Singh, Sr. S.C.
		Mr. Shriram Krishna JC to ASG

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

Date : 16-11-2021

Heard learned counsel for the parties.

Petitioner has prayed for the following relief(s):-

> "i. For issuance of writ in the nature of mandamus directing the respondent authorities specially respondent no 6 and 7 to make necessary correction and issue a fresh DRC-08 in pursuance to the order

dated 21.10.2019, Whereas Respondent no. 4 earlier impose tax to the petitioner on non-filing of return (GSTR-3B) under section 62 of Bihar GST Act 2017 and issue DRC-07 and as per of Rule 142(7) DRC-07 will be rectified and the tax will not imposed if the dealer files the return within 30 days from the issuance of DRC-07 and in the present case Respondent no.3 vide order dated 21.10.2019 admitted that the return has been filed and DRC-08 had to be issued with rectification in calculation of tax and respondent no.3 issued DRC-08 but at the same time the calculation in tax has not been changed.

ii. For quashing of DRC-08 dated: 02.12.2019 issued by Respondent no.4 whereby and where under Respondent no.4 erroneously not make any change in the tax amount of the petitioner.

iii. For quashing of order dated 08.04.2021 issued by appellate authority Purnea Division, Purnea in Appeal No.AD10032100402111 whereby and where under the appellate authority dismissed the appeal on the ground of limitation.

iv. For restraining the respondent authorities from recovery of tax amount from the petitioner during the pendency of writ application."

v. For any other relief or reliefs which may the petitioner is entitled in the eye of law."

In the counter affidavit dated 07.09.2021, the respondent nos. 6 and 7 have stated as under:-

"13. That, the Additional commissioner of State Tax (Appeal), Purnea Division Purnea, admitted his appeal application and passed order vide Memo no. 629 dated 17.08.2021. In his brief order tax liability in Demand DRC 07 has been set aside completely and interest amount in Demand note DRC 07 for Rs. 61840.00 in CGST and Rs. 61840.00 in SGXT has been reduced to Rs. 46791.00 in CGST and Rs. 46791.00 in SGST for delayed filing of GSTR 3B return."

In view of the same, Mr. Anurag Saurav, learned counsel for the petitioner does not intend to press this petition.

Accordingly, the petition is disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

ranjan/rajiv-

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