

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.15432 of 2021**

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Sachidanand Pandey, S/o Rajendra Pandey, R/o Vill-Pandeypipara,  
Shukulpipra P.S. Mohania Bihar-821109.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Bihar Water Resource Department, Bihar, Patna.
2. The Executive Engineer, Kamand Kshetra Vikash Pramandal, Bhabhua Kaimur, Bihar.
3. The Joint Commissioner of State Tax, Bhabhua Circle, Bhabhua, Bihar.
4. The Executive Officer, Nagar Panchayat, Kaimur, Bhabhua, Bihar.
5. The Branch Manager, State Bank of India, Mohania, Bhabhua at Kaimur.

... .. Respondent/s

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**Appearance :**

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|----------------------|---|------------------------------|
| For the Petitioner/s | : | Mr. Umakant Tiwari, Advocate |
|                      |   | Mr. Alok Kumar Jha, Advocate |
| For the Respondent/s | : | Mr. Vikash Kumar, S.C. 11    |

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**CORAM: HONOURABLE THE CHIEF JUSTICE**

**and**

**HONOURABLE MR. JUSTICE S. KUMAR**

**ORAL JUDGMENT**

**(Per: HONOURABLE THE CHIEF JUSTICE)**

**(The proceedings of the Court are being conducted by Hon'ble the Chief Justice/Hon'ble Judges through Video Conferencing from their residential offices/residences. Also the Advocates and the Staffs joined the proceedings through Video Conferencing from their residences/offices.)**

**Date : 16-09-2021**

Petitioner has prayed for following relief(s):-

“(i) An appropriate writ/order/direction declaring the order contained in Annexure-8, 10 series, passed by Respondent No. 3 as illegal, void and without jurisdiction.

(ii) An appropriate writ/order/direction commanding the respondent the Joint Commissioner of State Tax, Bhabhua Circle, Bhabhua, Bihar the



Executive Officer, Nagar Panchayat, Kaimur, Bhabhua to pay the GST to the petitioner and for holding that the petitioner is not liable to pay GST Tax Penalty and interest?

(iii) An appropriate writ/order/direction commanding the respondents the Executive Engineer, Command Kshetra Vikash Pramandal, Bhabhua Kaimur to pay full rate of GST after deducting only 2% TDS of GST in Works value as per agreement of works Contract?

(iv) Any other relief or reliefs to which the petitioners are entitled to be granted? ”

Learned counsel for the State 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-4 in CWJC No. 5949 of 2021) as well as letter No. 5405 dated 30.07.2019 (Annexure-5 in CWJC No. 5949 of 2021) issued by Engineer-in-Chief, pursuant to judgment and order as referred above.

Counsel for the State also 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. 2 namely The Executive Engineer,



Kamand Kshetra Vikash Pramandal, Bhabhua Kaimur, Bihar to consider and decide the petitioner's case in terms of judgment and order dated 05.07.2019 as referred to above as well as letter No. 5405 dated 30.07.2019.

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

We hope and expect that the Respondent no.2 namely The Executive Engineer, Kamand Kshetra Vikash Pramandal, Bhabhua Kaimur, Bihar 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 the order passed by this Court.

The writ petition stands disposed of in the aforesaid terms.

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

**(Sanjay Karol, CJ)**

**( S. Kumar, J)**

Sujit/Ashwini

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