

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3360 of 2022

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Shiv Ratan Singh Son of Late Ram Pyare Singh resident of Village-
Budhuchak, Police Station- Fatuha in the district of Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner, State Goods and Service Tax,
Bihar, Patna.
2. The Commissioner, State Goods and Service Tax, Bihar, Patna.
3. The Joint Commissioner, State Goods and Service Tax, Barh Circle Barh in
the district of Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Yugal Kishore, Adv Ms. Rupa Kumari, Adv Mr.Sunil Kumar, Adv
For the Respondent/s	:	Mr.Vikash Kumar (SC11)

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

Date : 07-03-2022

Heard learned counsel for the parties.

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

“I. To quash the order dated 05.10.2021 contained
in DRC-21 passed by respondent no. 2 by which the
application filed by the petitioner in DRC-20 to allow him for
payment the due Tax in installments has been rejected in most
mechanical manner.

II. Also to direct the respondents to allow the

petitioner to discharge the Goods and Service Tax Liability (inclusive of interest and late fee) Rs. 44,81,775/- for the financial year 2019-2020 in equal 24 monthly installments.”

It is submitted by learned counsel for the petitioner that vide order dated 21.01.2021, a demand notice has been served upon the petitioner for payment of Rs. 44,81,775.56/-. He further submits that due to reasons arising out of pandemic COVID-19, petitioner is unable to pay said amount in one go, and he is ready to pay the same in equal monthly installments.

However, it is submitted by Mr. Vikash Kumar, learned counsel for the Revenue Department that under Rule 158(2) of the Bihar State Goods and Service Tax Act-2017, once recovery proceeding has been initiated, the Authority cannot direct for repayment in installments.

In the facts and circumstances of the present case, let petitioner pay the entire amount of Rs.44,81,775.56/- in six equal monthly installments commencing from April-2022.

It is made clear that if petitioner fails to make repayment in six equal monthly installments as undertaken before this Court, the Department may proceed to realize the amount in accordance with law. Petitioner shall also be liable to be proceeded for violation of undertaking given by him before this Court.

In the meantime, no coercive steps shall be taken against the petitioner, if he does not default in making payment in installments.

The petition stands disposed of in the aforesaid terms.

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

(Sanjay Karol, CJ)

(S. Kumar, J)

ranjan/-

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