

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9334 of 2020

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Arun Kumar Singh Son of Viveka Nand Singh, resident of Mohalla, Bari
Patan Devi Chauraha, Danuki, P.S. - Alamganj, District Patna, Bihar.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance (Department of Revenue), Government of India, New Delhi.
2. The Under Secretary, Ministry of Finance (Department of Revenue), Government of India, New Delhi.
3. The Joint Commissioner State Tax (J.C.S.T.) Patna City West, P.S. Patna City, District - Patna.
4. The State of Bihar through the Chief Secretary, Government of Bihar, Patna.
5. The Principal Secretary, Department of Finance, Government of Bihar, Patna.
6. The Principal Secretary, Building Construction Department, Government of Bihar, Patna.
7. The Managing Director, Public Works Department, Vikash Bhawan, Bihar, Patna.
8. The Chief Engineer Public Works Department, Vikash Bhawan, Bihar, Patna.
9. The Superintending Engineer, Public Works Department, Vikash Bhawan, Bihar, Patna.
10. The Executive Engineer, Public Works Department, Vikash Bhawan, Bihar, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr.Uday Prasad Singh

For the Respondent/s : Mr.Dr.K.N.Singh (Asg)

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CORAM: HONOURABLE MR. JUSTICE RAJAN GUPTA
and
HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
ORAL ORDER



(Per: HONOURABLE MR. JUSTICE RAJAN GUPTA)

5 16-02-2022 The matter has been heard via video conferencing.

The petitioner has impugned the order dated 14.1.2020 passed by the DCST, Patna (Annexure -4 to the writ petition).

At the outset, a query has been put to the learned counsel for the petitioner whether he had an alternative remedy against the said impugned order, to which he fairly admits that an appeal would lie under Section 107 of the Central Goods & Services Tax Act, 2017. Under these circumstances, it is submitted by the learned counsel for the petitioner that he may be allowed to withdraw the present writ petition with liberty to approach the concerned authority to challenge the order impugned.

Accordingly, the present writ petition stands dismissed as withdrawn, however, with the aforesaid liberty. In case, there is any question of bar of limitation, the petitioner shall be at liberty to move an application for condonation thereof on the



grounds he deems fit.

(Rajan Gupta, J)

(Mohit Kumar Shah, J)

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