

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8253 of 2022

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Dakshin Bihar Gramin Bank through its General Manager, Head Office at Shri Vishnu Commercial Complex, NH 30, New Bypass, Near BP Highway Petrol Pump, Asochak, Patna-800 030.

... .. Petitioner/s

Versus

1. Union of India through Revenue Secretary, Ministry of Finance, Department of Revenue, Nehru Place, New Delhi (Delhi), Pin Code-110019.
2. Assistant Commissioner, CGST and Central Excise, Audit Circle, Office at 9-Adarsh Colony, Kidwaipuri, Patna (Bihar), Pin Code-800001.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Jitendra Kumar, Advocate
For the Respondent/s : Ms. Archana Sinha, Advocate

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

Date : 20-06-2022

The petitioner has prayed for the following relief/s :

“for quashing the Notice dated 31.12.2021 issued by the Respondent No.2 for conducting Audit of M/s Bihar Kshetriya Gramin Bank under CESTAM 2015 for the period 2012-13 to 2016-17 and 2017-18 (from April 17 to June 17) and subsequent proceedings arising out of the Notice dated 31.12.2021, since the Notice and the subsequent proceedings are being carried out without considering the fact that M/s Bihar Kshetriya Gramin Bank was amalgamated with another entity in the year 2012 and therefore it



was a non-existent company on the date of issuance of notice and during the period of the proposed Audit and therefore the same is *void ab initio*.”

After the matter was heard for some time, learned counsel for the petitioner fairly submits that petitioner be granted liberty to raise all the issues, subject matter of the present petition, before the appropriate authority dealing with the impugned demand -cum- show cause notice dated 11.04.2022 (Annexure-12, Page – 151).

Liberty granted.

We are sure that as and when the appropriate authority shall take a decision with regard to all the issues, subject matter of the present petition petitioner’s contentions including the material which the petitioner may have or wishes to place on record shall be considered, in accordance with law.

Still further, liberty is reserved to the petitioner to take recourse to such remedies, as are otherwise available, should the need so arise.

Liberty is also reserved to the petitioner to move an appropriate application before the appropriate forum seeking stay of the implementation of the demand-cum-show cause notice.



We are hopeful, the authority shall consider the same favorably.

The petition stands disposed of in the aforesaid terms.

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

(Sanjay Karol, CJ)

(S. Kumar, J)

Ashwini/Sujit

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	23.06.2022
Transmission Date	NA

