# IN THE HIGH COURT OF JUDICATURE AT PATNA
**Civil Writ Jurisdiction Case No.8775 of 2022**

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Madhuri Bajpayee, Daughter of Sri Deo Narayan Shukla, Resident of Binodpur, Argara Chowk, Police Station- Katihar, District - Katihar, (Bihar), Proprietor of M/s Madhuri Steel, having its Office situated at By Paas Road, Belouri, Purnea, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Patna.
2. The Joint Commissioner of State Tax, Purnea Circle, Purnea, Bihar.
3. The Additional Commissioner of State Tax, Purnea Circle, Purnea, Bihar.
4. The Assistant Commissioner of State Tax, Purnea Circle, Bihar.

... ... Respondent/s

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**Appearance :**

For the Petitioner/s : Mr.Saket Gupta, Advocate
Ms. Sonali Gupta, Advocate
Mr. Soham Dutta, Advocate
Mr. Baua Jha, Advocate

For the Respondent/s : Mr.Vikash Kumar, SC 11

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**CORAM: HONOURABLE THE CHIEF JUSTICE**
**and**
**HONOURABLE MR. JUSTICE S. KUMAR**

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

**Date : 29-06-2022**

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

> "a. Issuance of a writ, order or direction in the nature of Certiorari to set aside the Order-in-Original dated 30.03.2022 in reference to GSTIN holder 10AKFPB2273H1ZU passed by the Respondent No. 03 inter alia declaring the same as illegal and improper.
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> b. Issuance of a writ in the nature of Certiorari to quash the Show cause notices dated 28.02.2022 bearing Reference Nubmer-ZD1002220114873 and Reference No. ZD100222011510M passed by the Respondent No. 02 against the petitioner for the tax

period of the month of April 2020-March 2021 and April 2021- Oct. 2021 interlia declaring the same as illegal and improper.

c. Issuance of a writ in the nature of Certiorari to quash the Demand notices dated 28.02.2022 levying a demand of Rs. 2,56,52,073.79 for tax evasion in Financial year 2020-21 and Rs. 2,18,51,714.71 for tax evasion in the period of April 2021-October 2021.

d. Directions that till the pendency of the writ application the op0eration of the impo0ugned order and any demand may be stayed.

e. Direction to the Respondents Authorities (Respondent Nos. 01-04) to consider the reply to the show cause notice filed by the petitioner and pass reasoned order on it before making the impugned demand.

f. Direction to the Respondents Authorities to bring on record the materials based on which they formed their reason to believe to conduct inspection, search and seizure operation under Section 67 of the GST Act, 2017.

g. Any other relief or reliefs that the petitioner is entitled to in the facts and circumstances of the case."

We are of the considered view that the petitioner has got an equally, efficacious alternative remedies of agitating the issues more so when the petitioner contends disputed questions of fact.

As such, we dispose of the present petition reserving liberty to take recourse to such remedies as are otherwise available in accordance with law under the provisions of Goods and Services Tax Act, 2017.

Shri Vikash Kumar, learned S.C.-11, states that if the petitioner were to file appeal within a period of four weeks from today, the issue of limitation shall not come in the way and the appeal shall be heard on merits, to be decided within a period of three months from the date of its filing.

Statement accepted and taken on record.

We clarify that we have not expressed any opinion on facts and law. All issues are left open.

The present petition stands disposed of with the liberty aforesaid.

Interlocutory application, if any, shall also stand disposed of.

**(Sanjay Karol, CJ)**

**( S. Kumar, J)**

Sujit/Ashwini

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| **AFR/NAFR** | |
| **CAV DATE** | |
| **Uploading Date** | 01.07.2022 |
| **Transmission Date** | |