

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13500 of 2022

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Amit Kumar S/o Shri Sudhir Prasad Sah (Proprietor- M/s PARADISE AUTOMOBILES), At NH- 107, Hatiya Gachhi, Saharsa and Presently Residing at Ganpat Apartment, Flat No. 502, Block C, Dhumsa Toli, Bahu Barar, Chutia, Ranchi, GPO, Ranchi, Jharkhand 83400

... .. Petitioner/s

Versus

1. Union of India through the Commissioner of Central GST and Central Excise, Patna- II, 3rd to 5th Floor, CTTC Building Sanchar Parishar, Buddha Marg, Patna- 800001.
2. The Deputy/Assistant Commissioner, Central GST and Central Excise, Begusarai Division. At Bagha, Raghuvar Nagar, Ward No. 29, P.O.- Suhird Nagar, Begusarai- 851218.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Amit Pandey, Advocate

For the UOI : Mr. Anshuman Singh, Sr. SC, CGST & CX

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

Date : 12-10-2022

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

- ii) To issue a writ in the nature of certiorari for quashing the Order-In-Original No. 02/ST/AC/BGS-DIV/2020 dated 30.09.2020



passed by the Assistant Commissioner of Central GST and Central Excise, Begusarai Division, where under without discerning the nature of activities, without ascertaining the person liable to service tax

and without ascertaining the charge of service tax under the Finance Act, 1994, a demand of Rs.

22,83,297/- is confirmed against the Petitioner as Service tax along with interest and penalties ; And/or

- ii) To issue a writ in the nature of mandamus commanding the Authorities to consider the case of levy of Service tax on the Petitioner on merits after complying with the principles of natural justice; And/or
- iii) To issue direction to the Authorities for revocation of attachment of the Bank Accounts of the petitioner with immediate effect; And/or
- iv) To issue a writ in the nature of mandamus commanding the authorities to de-freeze the Bank

Account no- 32628142888 in State Bank of India Saharsha City belonging to the petitioner; And/or

- v) To grant any other relief or reliefs to which the petitioners are entitled in the facts and circumstances of the case.

Learned counsel for the petitioner, under instruction, seeks permission to withdraw the present petition, reserving liberty to prefer an appeal.



Shri Anshuman Singh, learned counsel for the respondents, states that if the appeal is preferred within a period of four weeks from today, limitation shall not be allowed to come in the way of the same being considered and decided on merits.

Statement accepted and taken on record.

Ordered accordingly.

Petition is disposed of as withdrawn, with the liberty aforesaid.

Interlocutory application(s), if any, shall also stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/-DKS

AFR/NAFR	
CAV DATE	
Uploading Date	16.10.2022
Transmission Date	

