

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15020 of 2022

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Ideal Pharma through its Proprietor Manish Kumar aged about 52 years, Son of Late Surendra Kumar Singh, having its registered Office at E-01, 1st Floor, Landmark Tower, Thakurbari Road, Sakchi, Jamshedpur, East Singhbhum, Jharkhand - 831001.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-Cum-Mines Commissioner, Mines and Geology Department, Government of Bihar, Vikash Bhawan (New Secretariat), Bailey Road, Patna - 14.
2. The Union of India through Commissioner, Goods and Services Tax, Bihar, G.S.T. Building, Birchand Patel Path, Patna.
3. The Principal Secretary, Commercial Tax Department, Govt. of Bihar, Patna.
4. The Bihar State Mining Corporation Ltd. through its Managing Director, Vikash Bhawan, Bailey Road, Patna.
5. The Managing Director, The Bihar State Mining Corporation Ltd., Vikash Bhawan, Bailey Road, Patna.
6. The General Manager, The Bihar State Mining Corporation Ltd., Vikash Bhawan, Bailey Road, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Dhananjay Kumar, Advocate Mr. Pankaj Kumar Das, Advocate
For the Respondent/s	:	Mr.Gyan Prakash Ojha, GA 7
For the UOI	:	Dr. K.N.Singh, A.S.G. Mr. Anshuman Singh, Sr. SC CGST & CX
For the Mining	:	Mr. Naresh Dikshit, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 16-11-2022

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

“For issuance of an appropriate writ (s), direction(s) commanding the respondents more particularly respondent No.4 and 5 directing them to submit/upload data in prescribed GSTR-2B Form as



per Rule 60 (7) of Central Goods and Services Tax Rules, 2017 against the GST amount deposited by the petitioner to the tune of Rs. 30,83,750/-(Thirty Lacs Eighty three thousand Seven hundred and fifty on 14th January 2022 and subsequently Rs. 23, 81, 122/- (Twenty Three Lacs Eighty one thousand One hundred twenty two) on 31-3-2022 on account contract awarded him to operate Mining Ghat bearing Cluster no.38 FARHANGPUR GHAT in SONE River under Bhojpur District so that an auto drafted statement containing the details of input tax credit may be made available to the petitioner in Form GSTR-2B electronically through the Common Portal as to enable the petitioner to file his G.S.T. return which was to be filed in each month but in absence of GSTR-2B Form on common portal, petitioner has not filed the GST return for want of his input credit of GST on deposited amount and due to inaction on the part of respondents petitioner's GST registration shall be cancelled for want of filing of return and further prays for any other relief/reliefs petitioner found entitled in law be granted to him.”

Shri Naresh Dikshit, learned counsel for the Mining Department, states that if the petitioner were to furnish proof of deposit of Rs. 30,83,750/- and 23,81,122/-, the portal would positively be uploaded with the requisite information within the next 24 hours.

Statement accepted and taken on record.

Learned counsel for petitioner states that particulars



would be supplied by him to Shri Naresh Dikshit by tomorrow.

Petition stands disposed of in the aforesaid terms.

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

(Sanjay Karol, CJ)

(Partha Sarthy, J)

Sujit/Ashwini

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