

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.1416 of 2023

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M/S Sidhnath Construction, Office at Amra Sohaipur, P.S. Mufassil, District-Gaya, through its Partner Pramod Singh, Gender- Male, aged about - 52 years, Son of Sideswar Singh, Resident of Amra, Sohaipur, P.S. Mufassil, District-Gaya.

... .. Petitioner/s

Versus

1. The State of Bihar.
2. The Commissioner-cum-Secretary, Commercial Taxes Department, Bihar, Patna.
3. The Deputy Commissioner, State Tax, Magadh Division, Gaya.
4. The Joint Commissioner, State Tax, Gaya Circle, Gaya.
5. The Additional Commissioner, State Tax, Gaya Circle, Gaya.
6. The Assistant Commissioner, State Tax, Gaya Circle, Gaya.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr.Anil Kumar Singh, Advocate
For the Respondent/s : Mr.Vivek Prasad (GP-7)

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE MADHURESH PRASAD

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

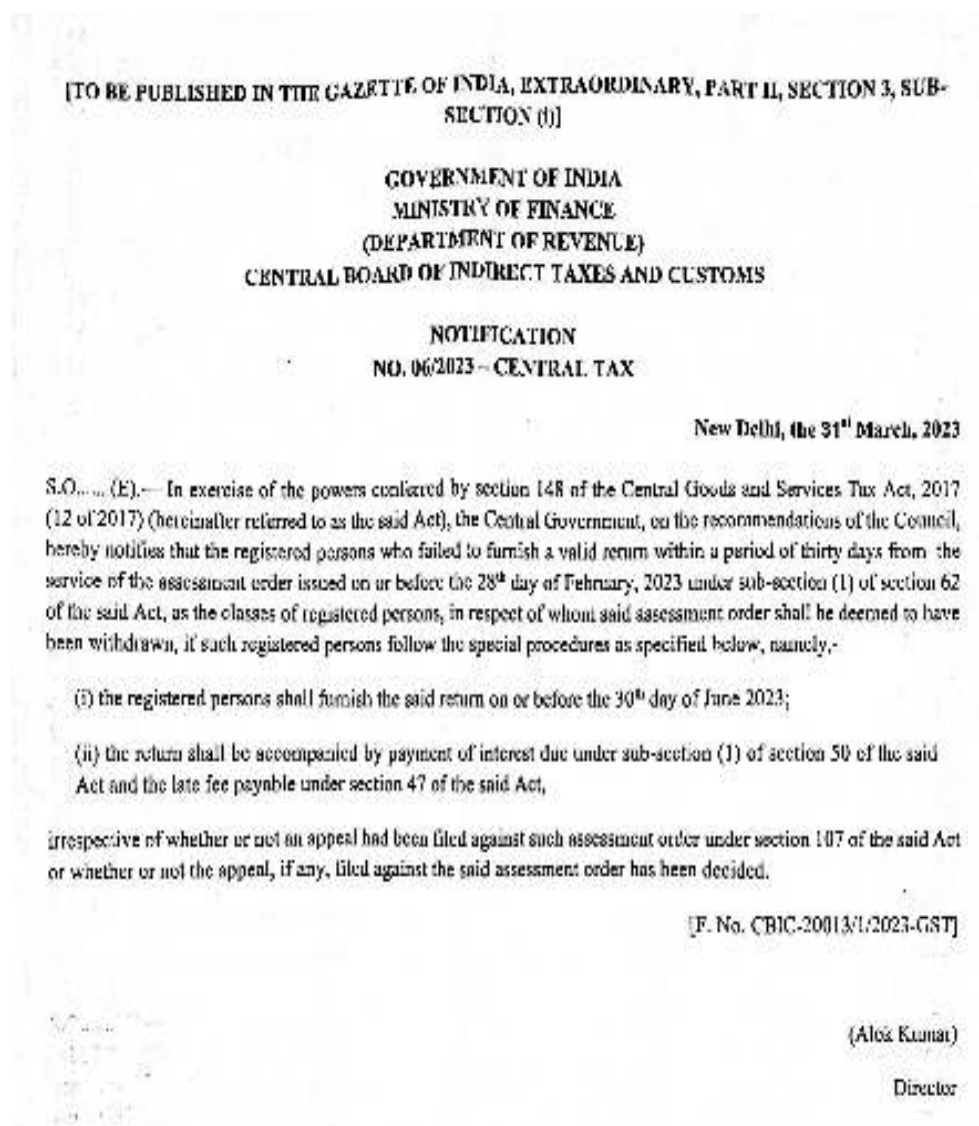
Date : 20-04-2023

The assessment order under Section 62 of the Bihar Goods & Service Tax Act, 2017, which is challenged in the above writ petition, was passed on 16.12.2020. An appeal was filed, which was



delayed beyond the time provided under Section 107(4) of the Bihar Goods and Services Tax Act, 2017 and hence, the same also stood dismissed on 12.12.2022 (Annexure-3). The petitioner is before this Court challenging the assessment order under Article 226 of the Constitution of India, which is not permissible.

However, we notice Notification No. 06/2023 dated 31.03.2023 brought out by the Central Government on the recommendations of the GST Council, which is reproduced as herein below:-



In the context of the above notification, a return can be



filed in accordance with it, in which circumstance, the assessment has to be redone.

We dispose of the writ petition giving liberty to the petitioner to comply with the above notification.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

P.K.P./Anushka

AFR/NAFR	
CAV DATE	
Uploading Date	25.04.2023
Transmission Date	

