

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.992 of 2023

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Aditya Ceramics, a Partnership firm having address at 706, Surya Vihar Apartment, Exhibition Road, Police Station-Gandhi Maidan, District-Patna, through its Partner Namely Sushil Kumar Pansari, Male aged about 50 Years, Son of Binod Kumar Pansari, Resident of Pushp Vihar Apartment, Exhibition Road, Police Station-Gandhi Maidan, District-Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through the Secretary-Cum-Commissioner of State Tax, Bihar Having its Office at Vikas Bhawan, Bailey Road, Patna.
2. The Additional Commissioner of State Taxes (Appeal), Patna West Division, Patna.
3. The Assistant Commissioner of State Tax, Gandhi Maidan Circle, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr.Parijat Saurav, 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)

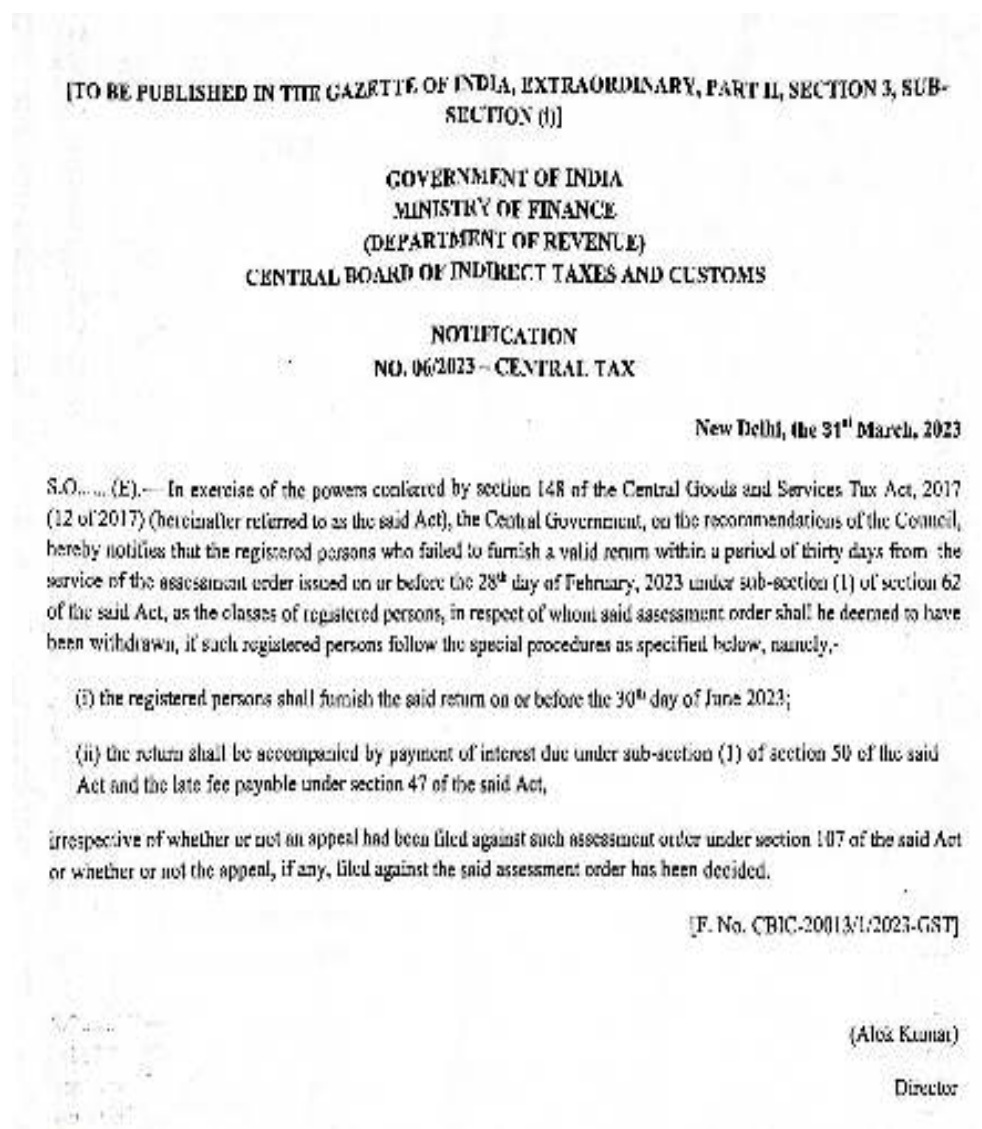
Date : 20-04-2023

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 07.08.2019 and is annexed as Annexure-1. 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 24.08.2022 (Annexure-4). 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	

