

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4277 of 2023

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Aditya Anushka Enterprises a Proprietorship firm having its Place of Business at Bhasurari Rajpur Maidan, Bettiah through its Proprietor Namely Jeetendra Prasad Suman Male aged About 39 Years Son of Ramanayan Sah Resident of Ward No.15, Bhasurari, Bettiah, West Champaran-845455.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India at New Delhi.
2. The Principal Chief Commissioner of Central GST and CX, Central Revenue Building, Birchand Patel Path, Patna.
3. The State of Bihar through the Commissioner, department of State Taxes, Government of Bihar, Patna.
4. The Assistant Commissioner of State Taxes, Bettiah Circle, Bettiah.
5. The Additional Commissioner of State Taxes (Appeals) Tirhut Division, Muzaffarpur.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Gautam Kumar Kejriwal, Advocate
For the UOI	:	Dr. K.N.Singh, ASG
		Mr. Anshuman Singh, Sr. S.C., CGST & CX
		Mr. Amarjeet, JC to ASG
		Mr. Prabhat Kumar Singh, JC to ASG
		Mr. Devansh Shankar Singh, Advocate
For the State	:	Mr. Vikash Kumar, SC-11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 18-09-2023

1. The question arising here is the constitutional validity of Section 16 (4) of the Bihar Goods and Services Tax Act, 2017.

2. The question has been answered in favour of the revenue and against the assessee by a judgment dated



08.09.2023 passed in CWJC No.9108 of 2021 and other analogous cases by a Co-ordinate Bench of this Court.

3. Respectfully following the aforesaid judgment, the writ petition is dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Saurabh/Bibhash

AFR/NAFR	
CAV DATE	
Uploading Date	20.09.2023
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