

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3784 of 2023

Kaushlendra Kumar a proprietary concern having its office at 00, Bazar Samiti, Raja Bazar, Jehanabad, Bihar- 804408 through its proprietor Kaushlendra Kumar (Male, aged about 39 years) son of Madan Sharma, Bazar Samiti, Raja Bazar, Jehanabad, Bihar- 804408.

... .. Petitioner/s

Versus

1. Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. State of Bihar, through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise, Having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, Having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Magadh Division, Gaya.
6. Asst. Commissioner of State Tax, Jehanabad, Magadh, Bihar.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. D.V.Pathy, 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. Vivek Prasad, GP-7

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	
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