

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5228 of 2023

Surya Automobiles having its registered Office at Bela More Road, Mahant Nagar, PS-Sadar, Basudeopur-846005, Bihar through one of its Directors Vikash Kumar Singh, Male (aged about 34 Years), Resident of Road No-2, Village-Shekhpur, P.O. Shekhpur, Akharaghat, P.S. Ahiyapur, Muzaffarpur-842002, Bihar.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Additional Commissioner of State Taxes (Appeal), Muzaffarpur, Bihar.
3. The Assistant Commissioner of State Taxes, Darbhanga Circle, Darbhanga.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mrs. Manju Jha, Advocate
For the Respondent/s : Mr. Vivek Prasad (GP7)

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE RAJIV ROY

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 05-05-2023

The petitioner relies on an amendment made to the Bihar Goods and Services Tax Act, 2017 by the Bihar Goods and Services Tax (Amendment) Act, 2021 specifically to Section 50 which is available in Section 6 of the Amendment Act.

It is the specific case of the petitioner that if the proviso in Section 50 was considered for the assessment year 2018-19, definitely no interest could have been charged on the petitioner, as is revealed from the impugned order. We see from the amendment that the proviso was incorporated by way



of a substitution with effect from 1st of July, 2017 which takes in the relevant assessment year of the petitioner also, i.e. 2018-19.

In the above circumstance of a retrospective amendment having coming into the Act, we are of the opinion that the Assessing Officer should reconsider the issue. We set aside the impugned order claiming interest for the delayed filing of returns, only for the purpose of reconsideration by the Assessing Officer, based also on the proviso now substituted and the relevant circulars, if any. The matter shall be restored to the file of the Assessing Officer who shall consider the same after issuing notice to the petitioner.

With the above observations and directions, the writ petition stands allowed.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

Sunil/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	08.05.2023
Transmission Date	

