

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3829 of 2023

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Sri Moti Private Limited a Private Limited Company having its Office at Nai Basti, Bara, Chhapra, Saran, Bihar-841 301 through its Director, Uma Kant Singh (Male) (Aged about 57 Years) Son of Shri Jay Narayan Singh Solanki, Resident of Solanki Bhawan, Azad Nagar Road No.-3, Kankarbagh Colony P.S. Kankarbagh, Patna-800020, Bihar.

... .. 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 Patna1, CGST and Central Excise, having its Office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Saran Division, Chhapra.
6. Asst. Commissioner of State Tax , Saran, Saran, Bihar.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Sadashiv Tiwari, 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

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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
Transmission Date	

