IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4089 of 2023

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Chandradeo Prasad Mehta Son of Jatu Mahato Resident of Lakhaipur, Post Office- Lakhaipur, Police Station- Mohanpur, District- Gaya.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, New Delhi.
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, New Delhi.
3. The State of Bihar through the Secretary-cum-Commissioner of State Tax, Bihar having its office at Vikas Bhawan, Bailey Road, Patna.
4. The Additional Commissioner of State Taxes (Appeal), Magadh Division, Gaya.
5. The Assistant Commissioner of State Tax, Gaya Circle, Gaya.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Parijat Saurav, 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	22.09.2023
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