IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4825 of 2023

M/s G.S. Traders through its proprietor Neeraj Kumar, Male, aged about 52 years, S/o Sheonandan Prasad, R/o Gurudwara Road, Ramdaspur Lane, Kotwali Chowk, P.O.-Kotwali, PS-Kotwali, Dist-Gaya, PIn-823001, Bihar.

... ... Petitioner/s

Versus

1. The Union of India through The Secretary, Department of Revenue, Ministry of Finance, New Delhi.
2. The Secretary, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
3. The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
4. The State of Bihar through the Commissioner-cum-Secretary, Commercial Taxes, Govt. of Bihar, Patna.
5. The Commissioner of State Tax, Vikash Bhawan, Patna.
6. The Additional Commissioner State Taxes (Appeal), Gaya, Magadh, Bihar.
7. The Joint Commissioner of State Tax, Gaya, Magadh, Bihar.
8. The Assistant Commissioner of State Tax, Gaya, Magadh, Bihar.
9. The Branch Manager, Punjab National Bank, Tekari Road, Gaya.

... ... Respondent/s

Appearance :

For the Petitioner/s	:	Mr. Ashok Kumar Gupta, 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, G.P.-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	
Uploading Date	20.09.2023
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