IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4245 of 2023

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M/s Satyendra Kumar and Company Construction Pvt. Ltd. having its registered office at G-7, Ground Floor, Tara Tower, Behind Hotel Republic, Exhibition Road Patna through its Director and authorized representative Prashant Kumar aged about 34 Years (M) son of Sunil Kumar, residing at Flat No. C-401, Dev Kutir Apartment, Jagat Narayan Road, Kadamkuan, P.O. and P.S.-Kadamkuan, Dist-Patna.

... ... 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), Patna Central Division, Patna.
7. The Joint Commissioner of State Tax, Patna North Circle, Patna.
8. The Chief Commissioner of Central Taxes, 3rd Floor, Central Revenue (Annex) Building, Birchand Patel Path, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Brisketu Sharan Pandey, 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	20.09.2023
Transmission Date	