IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5126 of 2023

==

M/S Chandan Kumar Singh (a sole Properitorship Firm) having its registered office at - Colony No. 1, Durga Sthan, P.S- Katihar Sadar, Distsrict- Katihar through its Sole Properitor Mr. Chandan Kumar Singh, aged about 55 years, S/o- Mr. Ganesh Prasad Singh.

... ... 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, P.O. and P.S. North Block , New Delhi- 110001.
2. The Chief Commissioner, CGST and CX, Office at- C.R Building, 1st Floor, Bir Chand Patel Path, Patna, Bihar.
3. The State of Bihar, through Commissioner BGST, New Secretariat, Patna.
4. Joint Commissioner of State Tax, Katihar Circle, District- Katihar.
5. Deputy Commissioner of State Tax, Katihar Circle, District- Katihar.
6. Assistant Commissioner of State Tax, Katihar Circle, District-Katihar.
7. Additional Commissioner (Appeal) of State Tax, Purnea Divsion, Purnea.

... ... Respondent/s

==

Appearance :
For the Petitioner/s : Mr.Anurag Saurav
For the Respondent/s : Mr.Additional Solicitor General

==

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE MADHURESH PRASAD
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 24-04-2023

The petitioner is concerned with the assessment order passed on 16.08.2019, which is produced as Annexure-2 in the writ petition. As per Section 62 of the Bihar Goods and Services Tax Act, 2017 ("BGST Act" hereafter) where a registered person fails to furnish the return under Section 39 or Section 45, even after the service of a notice under Section 46, the proper officer is empowered to assess the tax liability to the best of his judgment, within a period of five years from the date specified under Section 44 for furnishing of the annual return. Sub-section (2) of Section 62 also provides that when such an assessment order is made, if the registered person furnishes a valid return within thirty days of the service of the assessment order then the assessment order will stand withdrawn but the liability for payment of interest under sub-section (1) of Section 50 and the liability to late fee under Section 47 would continue.

The petitioner obviously did not comply with sub-section (2) of Section 62 by filing a return within one month of the issuance of the assessment order. Now, the Government of India has on the recommendation of the GST Council, brought out the following notification:-

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION
NO. 06/2023 – CENTRAL TAX

New Delhi, the 31st March, 2023

S.O......(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28th day of February, 2023 under sub-section (1) of section 62 of the said Act, as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below, namely,-

(i) the registered persons shall furnish the said return on or before the 30th day of June 2023;

(ii) the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act,

irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

[F. No. CBIC-20013/1/2023-GST]

(Alok Kumar)
Director

Learned counsel for the petitioner submits that in accordance with the notification, a return has been filed and the liability to interest and late fee also satisfied. Definitely, the Assessing Officer would be entitled to verify whether there is due compliance under the notification, herein above extracted, and if the compliance is in accordance with the notification, the assessment order would stand withdrawn.

The writ petition stands allowed.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

M.E.H/uttam/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	25.04.2023
Transmission Date	NA