IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5468 of 2023

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M/s Shivani Traders through Sole Proprietor Manoj Kumar Gupta, aged 51 years approximately, male, son of Virendra Kumar Gupta, Resident of Village, P.O. and P.S.-Laukahi, District-Madhubani.

... ... Petitioner/s

Versus

1. The Union of India through Secretary, Ministry of Finance, Government of India, New Delhi.
2. The Under Secretary, Ministry of Finance, Government of India, New Delhi.
3. The State of Bihar through the Chief Secretary, Government of Bihar, Patna.
4. The Principal Secretary, Department of Finance, Government of Bihar, Patna.
5. The Joint Commissioner, State Taxes (J.C.S.T.), Jhanjharpur Circle, Jhanjharpur, District-Madhubani, Bihar.
6. The Additional Commissioner of State Taxes, Darbhanga Division, Darbhanga, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Ram Nibash Prasad, 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. G.A.-2

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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	