IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5503 of 2023

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M/s Yogi Bharatgas Gramin Vitarak, a Proprietorship firm Having its Office at Sabalpur Hasti Tola, Sonpur, Saran, Bihar-841101 through its Proprietor, Kavita Devi (female) (Aged about 46 years) wife of Dayashankar, Resident Sabalpur Hasti Tola, Sonpur, Saran, Bihar-841101.

... ... Petitioner/s

Versus

1. Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi-110001.
2. State of Bihar through the Commissioner of State Tax, having its Office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its Office at Central Revenue Building,(Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna1, CGST and Central Excise having its Office at Central Revenue Building,(Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Saran Division, Chhapra.
6. Asst. Commissioner of State Tax, Saran, Saran, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Sadashiv Tiwari, 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. P.K.Shahi, AG

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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
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