IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7002 of 2023

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Azad Enterprises a Proprietary Concern having its Office at New Colony, Ward No.8, Naya Bazar, Saharsa, Bihar-852201 through its Proprietor Ravi Shankar Mishra (Male, aged about 30 Years) Son of Azad Mishra, Ward No. 23, Uttaribhag, Supaul, Bihar-852131.

... ... Petitioner/s

Versus

1. Union of India through the Secretary 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 Patna 1, CGST and Central Excise having its Office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Asst. Commissioner of State Tax, Saharsa, Purnea, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. D.V.Pathy, 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
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