

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6973 of 2023

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M/s Champion Omdev Construction Ltd., A Company registered under the provisions of the Companies Registration Act, 1956 through its Proprietor Neetu Singh, aged about 45 years, (Female), wife of Alok Kumar Singh, resident of House No. 161, Patliputra Colony, P.O. and P.S. Patliputra Colony, Patna- 800013.

... .. Petitioner/s

Versus

1. The State of Bihar through the Secretary-cum-Commissioner of State Tax, Bihar having its office at Vikas Bhawan, Bailey Road, Patna.
2. The Additional Commissioner (Appeal) State Tax, Magadh Division, Gaya.
3. The Assistant Commissioner of State Tax, Bhabhua Circle, Bhabhua.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Jai Vardhan Narayan, Advocate
For the Respondent/s	:	Mr. Dr. K.N. Singh, Sr. Adv, ASG
		Mr. Anshuman Singh, Sr. SC, CGST & CX
		Mr. Vivek Prasad, GP-7

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE MADHURESH PRASAD

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

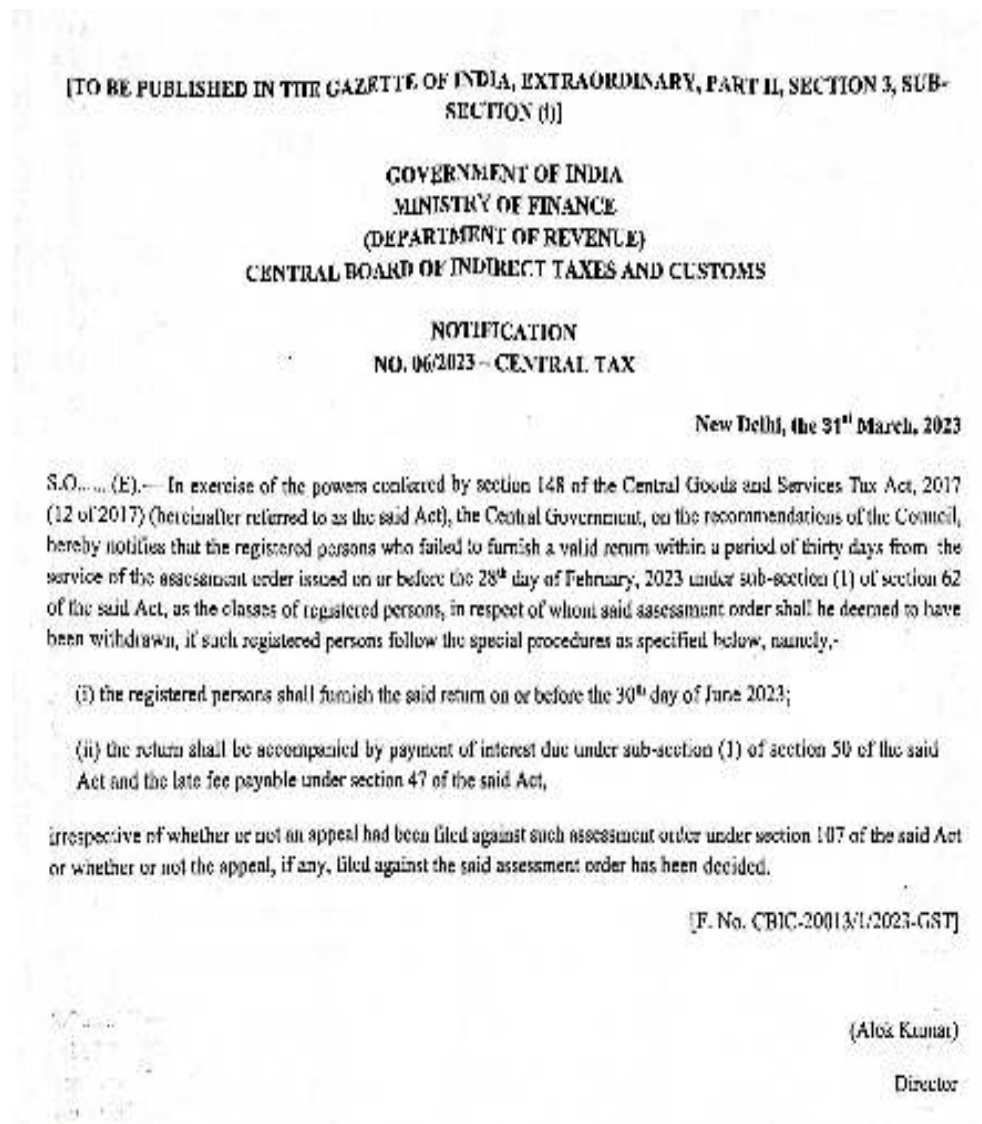
Date : 11-05-2023

The assessment order under Section 62 of the Bihar Goods & Service Tax Act, 2017, which is challenged in the above writ petition, was passed on 11.12.2019 and is annexed as Annexure- 1. An appeal was filed, which was delayed beyond the time provided under Section 107(4) of the Bihar Goods and



Services Tax Act, 2017 and hence, the same also stood dismissed on 11.11.2022 (Annexure- 3). The petitioner is before this Court challenging the assessment order under Article 226 of the Constitution of India, which is not permissible.

However, we notice the Notification No. 06/2023 dated 31.03.2023 brought out by the Central Government on the recommendations of the GST Council, which is reproduced as herein below:-



In the context of the above notification, a return can be filed in



accordance with it, in which circumstance, the assessment has to be redone.

We dispose of the writ petition giving liberty to the petitioner to comply with the above notification.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

Rajkishore/
Shyam Bihari/-

AFR/NAFR	
CAV DATE	
Uploading Date	15.05.2023.
Transmission Date	

