

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15545 of 2021

M/s S.H. Food Products, a Proprietary Concern having its Place of Business at Punaure Dhar, Punaure, Koat Bazar, District-Sitamarhi through its Proprietor namely, Punam Hisaria, Aged about 49 Years, Female, Wife of Shri Manish Hisaria, Resident of S.H. Food Products, Punaure Dhar, Punaure, Kota Bazar, P.S. Town and District-Sitamarhi.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India, New Delhi.
2. The State of Bihar through the Principal Secretary-Cum-Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Principal Secretary-Cum-Commissioner, Department of State Taxes, Government of Bihar, Patna.
4. The Deputy Commissioner of State Taxes, Sitamarhi Circle, Sitamarhi.
5. The Assistant Commissioner of State Taxes, Sitamarhi Circle, Sitamarhi.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr. Mohit Agarwal, Advocate

For the Union of India : Dr. K.N. Singh (ASG)
Mr. Anshuman Singh, Sr. SC CGST

For the State : Mr. Vikash Kumar, SC-11

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJIV ROY
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

- 12 12-12-2023 The grievance raised is the denial of Input Tax Credit on the ground that the supplier of the petitioner had not paid tax.
2. The issue stands covered as per the decision of this Court in *M/s. Aastha Enterprises v. The State of Bihar & Ors.* **2023 (4) PLJR 127.**
3. The writ petition is dismissed on the very same



terms as in *M/s. Aastha Enterprises (supra)*.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

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