IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15118 of 2023

==

Mohammad Ekramuddin a Proprietary Concern having its Office at Mahathaur Chowk, Mahthaur, Darbhanga, Bihar-847423 through its Proprietor Mohammad Ekramuddin (male, aged about 37 Years) Son of Mohammad Allauddin, Resident of Mahthaur Chowk, Mahthaur, Darbhanga, Bihar-847423.

... ... 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 Patna 1, CGST and Central Excise, having its Office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Darbhanga Division, Darbhanga.
6. Asst. Commissioner of State Tax, Darbhanga, Bihar.

... ... Respondent/s

==

Appearance :

For the Petitioner/s	:	Mr. Manju Jha, Advocate
For the UOI	:	Dr. K.N. Singh, ASG
		Mr. Anshuman Singh, Sr. SC, CGST & CX
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)

2 19-10-2023 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 C.W.J.C. 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)

(Rajiv Roy, J)

sujit/-

U			