

IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Jurisdiction Case No.2654 of 2022

In
Civil Writ Jurisdiction Case No.16911 of 2022

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M/S Siddharth Advertising, Room No. 10/11, Hotel Five Diamond Complex, Frazer Road, Patna through its Proprietor Diljeet Khanna, Aged about 53 years, Gender Male, Son of Shiva Prasad Khanna, Resident of M-3/8, Road No. 11, Rajendra Nagar, P.S. Kadamkuan, District- Patna.

... .. Petitioner/s

Versus

1. Union of India through the Secretary, Ministry of Finance, Government of India, New Delhi.
2. The Principal Chief Commissioner, CGST, Central Revenue Building, Birchand Patel Path, Patna.
3. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
4. The Additional Commissioner, State Taxes (Appeals), Patna West Division, Patna.
5. The Assistant Commissioner, State Tax, Gandhi Maidan Circle, District Patna.

... .. Opposite Party/s

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Appearance :

For the Petitioner/s	:	Mr. Alok Kumar, Advocate
For the UOI	:	Dr. K.N. Singh, Additional Solicitor General
		Mr. Anshuman Singh, Sr. SC, CGST & CX

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

3 26-09-2023 The petitioner has filed the modification petition claiming that due to mistake and confusion, only one of the amounts levied under the two enactments was mentioned in the writ petition. It is the contention that like amount of tax, interest and penalty were levied under the Central Goods and Services Tax Act (CGST), 2017 and State Goods and Services Tax Act



(SGST), 2017 Act and the petitioner in the writ petition had only mentioned levy under one of the enactments. The orders impugned were set aside and a fresh consideration directed. If both the orders under the CGST and SGST were set aside, necessarily the consideration shall be on both counts.

2. We find no reason to modify the order as such and the MJC would stand disposed of with the above observation.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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