IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1709 of 2024

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Krishna Kant Thakur Son of Late Bhola Thakur, Resident of Village- Sanahpur, P.S. Singhwara, District- Darbhanga, Bihar - 846004, presently residing at Sahnitola, Sundarpur, Lalbagh, P.S. L.N.M.U., District- Darbhanga, Bihar - 846001.

... ... Petitioner/s

Versus

1. The Union of India through Revenue Secretary, Ministry of Finance, Department of Revenue, Nehru Place, New Delhi, Delhi 110019.
2. The Commissioner, Central G.S.T., C.T.T.T. Bhawan, Sanchar Parishad, Budh Marg, Patna- 800001.
3. The Superintendent, Central G.S.T. and Central Excise Range- Darbhanga, Balbhadrapur, N.P. Mishra Road, Near Congress Office, Laheriasarai, Darbhanga - 846001.
4. The Assistant Commissioner (Adjudication) Goods and Services Tax and Excise, Patna Commissionerate, C.T.T.T. Bhawan, Sanchar Parishad, Budh Marg, Patna - 800001.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Kumar Kaushik, Advocate
For the U.O.I	:	Dr. K.N Singh, ASG
		Mr. Anshuman Singh, Sr. SC, CGST & CX
		Mr. Devansh Shankar Singh, Advocate
		Mr. Shivaditya Dhari Sinha, Advocate

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

(Per: HONOURABLE THE CHIEF JUSTICE)

9 24-10-2024 The petitioner is aggrieved with Annexure-P8, by which he was imposed with the liability to tax under the C.G.S.T Act.

2. The petitioner's contention is that the entire contracts carried on by him are exempted as per Annexure-P9 Notification bearing No. 25 of 2012- Service Tax dated 20.06.2012. However, the order itself indicates that there was no

agreement produced by the petitioner along with the objection. The learned Counsel for the petitioner submits that the agreements were submitted by a separate e-mail.

3. In any event, it is admitted that along with the objections no agreements were submitted, in which circumstance, the Assessing Authority was disabled from considering whether the exemption is available or not. Since the consideration is based on the agreements, we are of the opinion that the petitioner should avail the appellate remedy, as is available under Section 107 of the B.G.S.T Act. If an appeal is filed within one month from today, we direct that the appeal be accepted without reckoning the delay and the same considered on merits.

4. We make it clear that we have not made any observation on merits of the matter.

5. The writ petition stands disposed of with the above directions.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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