IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.3022 of 2023

==

M/s Shree Cement Limited, a Private Limited Company incorporated under the provisions of Companies Act, 1956, having its registered office at Bangur Nagar, Beawar, District Ajmer (Rajasthan) and its Production Units (i.e Bihar Cement Plant & New Bihar Cement Plant) at Jasoiya More, P.S. Aurangabad, District - Aurangabad through its Authorised Signatory namely Pradip Kumar Mandal, Aged about 33 years, Male, s/o- Indra Nand Mandal, Resident of village - Bhabham, Near Hanuman Temple Navtolia, P.S. - Rudrapur, District - Madhubani, Pin - 847404.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner cum Secretary, Commercial Tax Department, Government of Bihar, Patna, Bihar.
2. The Commissioner cum Secretary, State Tax Department of Commercial Taxes (State), Government of Bihar, Patna, Bihar.
3. The Joint Commissioner of State Taxes, Patna Special Circle, Patna, Bihar.
4. The Assistant Commissioner, Goods & Service Tax (Central), Gaya Division, 1st Floor, Swarajpur, Near Gandhi Maidan, APER, Gaya, Bihar.
5. The Superintendent, Goods & Service Tax (Central), Range Aurangabad, 1st Floor, Swarajpur, Near Gandhi Maidan, APER, Gaya, Bihar.

... ... Respondent/s

==

Appearance :

For the Petitioner/s	:	Mr.Brisketu Sharan Pandey, Advocate
For the Respondent/s	:	Dr. K.N. Singh, ASG
		Mr. Anshuman Singh, Advocate
		Mr. Devansh Shankar Singh, A.C. to ASG
		Mr. Shivaditya Dhari Sinha, AC to ASG
		Mr. Vikash Kumar (SC-11)

==

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE NANI TAGIA
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 26-07-2024

The petitioner in the present case was aggrieved with Annexure-P/6 notice issued, which was for the tax period July 2017-March 2018. The subject matter dealt with in the notice was reversal of Input Tax Credit.

2. The petitioner's contention was that he had himself reversed the Input Tax Credit, which led to no prejudice to the Revenue and hence, there was no purpose of proceeding with the notice.

3. The Revenue Department has filed an affidavit dated 24.07.2024 specifically pointing out that the proceedings issued as per Annexure-P/6 has already been dropped. An order has been passed under a different show-cause notice for the very same year, which is also said to be pending consideration in a writ petition filed by the petitioner-assessee before this Court.

4. In such circumstances, we take on record the affidavit specifically indicating that the notice and the proceedings referred to herein were initiated on a mistake. The proceedings here would stand closed but, however, leaving both

the parties to agitate the cause in the proceedings issued separately and order passed.

5. The writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Nani Tagia, J)

P.K.P./-

AFR/NAFR	
CAV DATE	
Uploading Date	29.07.2024
Transmission Date	