IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.4583 of 2024

Ambay Traders a proprietary concern having its office at Bhawanpur South, Pratapganj, Supaul, Bihar-852125 through its proprietor Kumar Vinit, (Male, aged about 45 years), son of Birendra Prasad Purwe, residing at Bhawanipur South, Ward No. 05, Pratapganj, Supaul, Bihar-852125.

... ... Petitioner/s

Versus

1. Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building (Annexe), Bir Chand Patel Marg, Patna.
3. Principal Commissioner Patna 1, CGST and Central Excise having its office at Central Revenue Building (Annexe), Bir Chand Patel Marg, Patna.
4. Asst. Commissioner of CGST and CX, Audit Circle, Darbhanga.
5. Superintendent, Group-18, CGST and CX, Audit Circle, Darbhanga.

... ... Respondent/s

Appearance :

For the Petitioner/s	:	Mr.D.V.Pathy, Advocate
For the Respondent/s	:	Dr. Krishna Nandan Singh (ASG)
		Mr. Anshuman Singh Sr. SC, CGST&CX
		Mr. Ranjan Kumar, Advocate

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 18-03-2024

The petitioner is aggrieved with the order of assessment under Section 16(4) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the 'CGST Act' in short) to the input tax credit denied under section 16(4) of the CGST Act.

2. The matter is covered by a judgment of this Court passed in **CWJC No. 9108 of 2021** titled as **Gobinda Construction Vs. Union of India Ors.**

3. Learned counsel appearing for the petitioner submits that the said decision has been challenged before Hon'ble Supreme Court by **SLP (C) No. 1041-1042 of 2024,** titled as **Komal Medical Agency Vs. Union of India & Ors.,** and as on 16.01.2024, there has been notices issued on the prayer of interim relief as also on the special leave petition.

4. In such circumstances, we dispose of the writ petition, making it clear that the petitioner would be entitled to the benefit of any interim order or final order passed by the Hon'ble Supreme Court, if it is in favour of the assessee. Insofar as the other matters raised in the order, definitely the petitioner would have to approach the appellate authority subject to laws of limitation.

5. The writ petition stands disposed of with above liberty.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

ranjan/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	20.03.2024
Transmission Date	NA