IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4690 of 2023

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Ranjit Kumar Son of Ramnarayan Pandey, permanent resident of village - Chaita, Police Station - Angarghat, District - Samastipur, at present residing at Andheri East, Mumbai, Maharashtra.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, New Delhi.
2. The Central Board of Indirect Taxes and Customs through its Chairman, Ministry of Finance, Department of Revenue, having its Office at Room No. 46, North Block, New Delhi.
3. The State of Bihar through the Secretary-cum-Commissioner of State Tax, Bihar having its office at Vikas Bhawan, Bailey Road, Patna.
4. The Additional Commissioner of State Taxes (Appeal), Tirthut Division, Muzaffarpur.
5. The Assistant Commissioner of State Tax, Muzaffarpur.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Abhay Kumar, Advocate
For the State	:	Mr. Vikash Kumar, SC-11
For the UOI	:	Dr. K.N. Singh, ASG
		Mr. Anshuman Singh, Sr. SC. CGST & CX

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJIV ROY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

3 16-01-2024 In the light of the judgment passed in **C.W.J.C. No. 9108 of 2021** titled as **Gobinda Construction v. Union of India & Ors.**, the present writ petition stands rejected following the dictum therein; finding Section 16(4) of the Central Goods and Services Tax and Bihar Goods and

Services Tax Act as constitutionally valid.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

aditya/-

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