IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4809 of 2024

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Shashi Ranjan Kumar a Proprietary Concern having its Office at Gram Vishwanathpur, Dumra, Sitamarhi, Bihar-843301 through its Proprietor Shashi Ranjan Kumar, (Male, aged about 34 Years) Son of Ram Kirti Prasad Yadav, Residing at Gram Vishwanathpur, Dumra, Sitamarhi, Bihar-843301.

... ... Petitioner/s

Versus

1. State of Bihar through the Commissioner Patna-1, CGST and Central Excise, having its Office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
2. Addl. Commisioner of State Tax (Appeal), Tirhut Division, Muzaffarpur.
3. Assitant Commissioner Of State Tax Sitamarhi, Tirhut, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. D.V.Pathy, Advocate
For the Respondent/s	:	Mr. Vikash Kumar, Standing Counsel 11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 01-04-2024 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 **C.W.J.C. 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)

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