IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7968 of 2024

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Vinod Singh Son of Shivnath Singh Resident of K-502, White House, Flat No. 17, Hanuman Nagar, Kankarbagh, Patna- 800020.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Govt. of India, New Delhi.
2. The Secretary, Department of Revenue, Govt. of India, New Delhi.
3. The Chief Commissioner of Central Goods and Service Tax, New Delhi.
4. The Principal Commissioner of Central G.S.T. and C.X., 3rd Floor, C.R. Building (G.S.T. Bhawan), Birchand Patel Path, Patna- 800001.
5. The Joint Commissioner, C.G.S.T. and C. X. 3rd Floor, C.R. Building, Birchand Patel Path, Patna-800001.
6. The Deputy Commissioner, C.G.S.T. and C. X., Central Division, Ground Floor, Chandpura Palace, Bank Road, West Gandhi Maidan, Patna-800001.

... ... Respondent/s

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Appearance :

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

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

Date : 13-05-2024

The petitioner is aggrieved with the demand cum show cause notice issued at Annexure-P/1 which is dated 13.09.2021. It is not clear as to whether any order was passed subsequently or not. The petitioner’s contention is that the petitioner is engaged in Government contracts and is exempted from the payment of Service Tax. This is a matter which has to be agitated before the authority who issued the show cause notice. It is not clear as to whether any further order has been passed and if it has been passed, there is a remedy available by way of an appeal.

2. This Court would not invoke its extraordinary jurisdiction under Article 226 of the Constitution of India to verify the facts as to whether the exemption was available to the specific contracts executed by the petitioner or not.

3. We would hence, dismiss the writ petition, leaving the petitioner to avail the alternative remedies, with just exceptions.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

ranjan/-

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