IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8946 of 2022

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Md. Atiur Rahman Son of Md. Suleman Resident of Tatarpur Road Tatarpur, Police Station- Tatarpur, District- Bhagalpur Sole proprietor of M/S AL RAHMAN TELE DISTRIBUTOR.

... ... Petitioner/s

Versus

1. The Union of India.
2. The Commissioner Central G.S.T. and Central Excise Duty Central Revenue Building, 2nd Floor, Birchand Patel Path, Patna.
3. Assistant Commissioner Central GST and Central Excise Duty, Bhagalpur Division, 3rd Floor, Abhinav Mansion, S.K. Tarafdar Road, Adampur, Bhagalpur.
4. Superintendent (Adjn) Central Goods and Service Tax Division, Bhagalpur.
5. Superintendent (Technical) CGST and CX Division, Bhagalpur.
6. Commissioner Commercial Tax, Govt. of Bihar, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Dr. Manoj Kumar, Advocate
For the Respondent/s	:	Dr. K.N. Singh, ASG Mr.Anshuman Singh, Sr. SC. CGST & CX Mr. Vikash Kumar, SC-11 Mr. Shivaditya Dhari Singh, JC to ASG Mr. Devansh Shankar Singh, JC to ASG

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

Date : 06-03-2024

The petitioner has by the above writ petition challenged Annexures-6 and 7. Annexure-6 is an order passed under the Finance Act, 1994, for the assessment year 2012-13. Annexure-7 is a demand raised, based on Annexure-6, which is dated 27.01.2021. There is no appeal filed from Annexure-6 order and the demand itself is of Annexure-7, in the year 2022 itself. The petitioner's contention is that now a subsequent show-cause notice has been issued as per Annexure-3.

3. The learned Counsel for the respondent points out that Annexure-3, show-cause notice and Annexure-6 order are with respect to two assessment years.

4. We see that Annexure-6 has been passed with respect to the assessment year 2012-13. Insofar as Annexure-3 demand-cum-show-cause notice is concerned, it is concerned with the period 2013-14 (from October to March), 2014-15, 2015-16, 2016-17 and 2017-18 (up to June, 2017).

5. We find absolutely no reason to entertain the writ petition.

6. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

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AFR/NAFR	
CAV DATE	
Uploading Date	07.03.2024
Transmission Date	