IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.18027 of 2021

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M/s M Intergraph Systems Pvt. Ltd. Flat No. 305, Shivaji Chowk, Ram Krishna Nagar, Mithapur, Patna-800001, through its Manager, Govt. Sales Rupesh Ratish, Aged about 43 years, Gender Male son of Amresh Kumar Sinha, Resident of 4, Ashriward Apartment, Plot No. 886/C, Ward No. 8, Mehrauli, P.S. Mehrauli, District South Delhi, Delhi-110030.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India, New Delhi.
2. The Principal Chief Commissioner of Central GST and CX, Central Revenue Building, Birchand Patel Path, Patna.
3. The State of Bihar through the Principal Secretary-cum-Commissioner, Department of State Taxes, Gvoernment of Bihar, Patna.
4. The Additional Commissioner of State Taxes (Appeals), Patna West Division, Patna.
5. The Assistant Commissioner of State Taxes, Patna South Circle, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Arjun Kumar, Advocate
For the UOI	:	Dr. Krishna Nandan Singh (ASG)
For the State	:	Mr. Vikash Kumar SC-11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJIV ROY
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 19-02-2024

The petitioner is concerned with the denial of input tax credit based on Section 16(4) of the Central Goods and Services Tax Act, 2017.

2. Mr. Vikash Kumar learned SC-11 for the State, points out that the issue is covered by a Division Bench judgment of this Court passed in **CWJC No. 9108 of 2021** titled as **Gobinda**

Construction Vs. Union of India Ors., and the matter is pending before the Hon'ble Supreme Court in **SLP (C) No. 2220 of 2024,** titled as **Kanak Automobiles Ltd Vs. Union of India & Ors.,** and there is notice issued.

3. Since there is no stay granted, we follow the Division Bench judgment of this Court in **Gobinda Construction** (supra), but making it very clear that the petitioner would be entitled to raise the claim, if the Hon'ble Supreme Court judgment goes in favour of the assessee.

4. The petition stands dismissed with above liberty.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

ranjan/-

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