

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14055 of 2024

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M/S Ajay Kumar through Partner Smt. Vidya Singh, aged about 77 years,
W/o- Late Gopal Shankar, having office at Flat no. 402, Surya Sharda Villa
Apartment, (Near Dr. Bharat Singh Clinic) Mohalla New Punaichak, P.S
Shashtri Nagar, Distt. Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through, Commissioner, BGST, New Secretariate, Patna.
2. The Assistant Commissioner BGST, Patna Central Circle Anta Ghat, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Nand Kishore Singh, Advocate
For the Respondent/s : Mr. Vikash Kumar, S.C.11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 17-09-2024 The petitioner is concerned with Annexure-P/2 order passed for the year 2017-18; which the petitioner asserts is without jurisdiction since the period between 01.04.2017 to 30.06.2017 is also included; which cannot be because the GST Act came into force on 01.07.2017.

2. Annexure-P/1 is the first assessment order for the year 2017-18 wherein the transactions from July, 2017 alone have been taken into account. Annexure-P/2 order does not indicate that any transaction within the period of 01.04.2017 to 30.06.2017 has been included.

3. The learned Counsel for the petitioner submits that



a rectification application has been filed.

4. In such circumstances, it is for the petitioner to pursue the rectification application in so far as the claim raised. We do not think that as of now any interference can be caused to Annexure-P/2 based on the mere assertion that the three month period between 01.04.2017 to 30.06.2017 has also been included. In any event, there can be no dispute that the transactions, prior to 01.07.2017 cannot be taxed under the GST Act and the tax ability will be under the Bihar Value Added Tax Act, for the months April to June, 2017.

5. The writ petition stands closed with the above liberty.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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