IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17176 of 2024

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Brijesh Kumar son of Ramashray Prasad resident of Chauriya Tola, Dhumnagar, Ward No. 15, P.O.- Dhumnagar, P.S.- Jagdishpur, District-Bettiah, West Champaran.

... ... Petitioner/s

Versus

1. The State of Bihar through the Additional Chief Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Deputy Commissioner of State Tax, Tirhut Circle, Bettiah, West Champaran.
3. The Assistant Commissioner of State Tax, Tirhut Circle, Bettiah, West Champaran.
4. The Executive Engineer, Triveni Canal Division, Raxaul, West Champaran.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Ravi Kumar, Advocate
For the Respondent/s : Mr. Government Pleader 7

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

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 22-11-2024 The contention raised by the petitioner in the writ petition is that while the petitioner has been registered under the GST Act, there is also a registration made by a joint venture in which the petitioner is a party which entity has taken contracts from the 4th respondent. However, the PAN number of the petitioner was given for the purpose of tax deduction which has resulted in an assessment made on the petitioner for the works carried out by the joint venture.

2. We see that the joint venture is not made a party in

the writ petition either as a petitioner or respondent.

3. We also see that the details of the agreements or the copies have not been produced before us.

4. When the same was pointed out to the learned Counsel, learned Counsel sought for withdrawal of the writ petition with liberty to file a fresh writ petition.

5. This writ petition is dismissed as withdrawn with the aforesaid liberty.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Saurabh/-

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