IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.18052 of 2024

M/s Run Service Infocare Private Limited having its Registered office at Plot no. 113, Ambattur Industrial Estate, 7th Street, Ambattur, Chennai, Tamil Nadu- Pin- 600058 and Regional Office at - 1st Floor, Shop No. F-17, N.P. Centre, Dakbunglow Road, Patna - 800001 through its Authorized representative Mr. Vasudevan, aged about 60, S/o Subbaryulu.

... ... Petitioner/s

Versus

1. The Union of India through its Secretary and Commissioner, (GST), Ministry of Finance, Department of Revenue, having its Office at Central Secretariat, North Block, New Delhi- 110001.
2. The Central Goods and Service Tax, through Chairperson having its registered office, 4th Floor, East Wing, World Mark- 1, Aero City, Indira Gandhi International Airport, New Delhi.
3. The Chief Commissioner, CGST and CX, Office at - C.R Building, 1st Floor, Bir Chand Patel Path, Patna, Bihar.
4. The State of Bihar through the Secretary cum-Commissioner, Bihar Goods and Serivce Tax, Kar Bhawan, Beer Chand Patel Marg, Govt. of Bihar, Patna.
5. Joint Commissioner of State Tax, Gandhi Maidan Circle (Patna West), Patna.
6. Deputy Commissioner of State Tax (SGST), Gandhi Maidan Circle (West Patna), Patna.
7. Assistant Commissioner of State Tax (SGST), Gandhi Maidan Circle (West Patna), Patna.

... ... Respondent/s

Appearance :

For the Petitioner/s	:	Mr.Anurag Saurav, Advocate
		Ms. Sharda Raje Singh, Advocate
		Mr. Ankesh Bidhu, Advocate
		Mr. Abhishek Kumar, Advocate
		Mr. Abhishek Kumar, Advocate
		Ms. Prity Kumari, Advocate
For the Respondent/s	:	Mr.Standing Counsel 11

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE NANI TAGIA

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 04-12-2024

The petitioner is aggrieved with Annexure P-10 order rejecting his rectification application. Admittedly, an assessment was carried out against the petitioner for the Assessment Year 2019-20 as per Annexure P7 order.

2. The petitioner's contention is that the petitioner is an entity having its activities spread over 19 States in the country and has transactions in all the other States too. The annual return with respect to the transactions in the State of Bihar was filed before the Assessing Officer. The Assessing Officer is said to have reckoned the entire turnover of the petitioner, even those outside the State of Bihar, for the purpose of assessment and 40% of the total turnover is taken for the State of Bihar.

3. The petitioner's specific contention is that there can be no computation of 40% of the actual turnover, since his gross turnover within the State of Bihar has been specifically shown in the annual return.

4. The learned Government Advocate argues from Assessing Officer's report that the Assessing Officer, in the rectification application, had called for the documents relating to the turnover in Tamil Nadu, which has been taxed in the said State. It is also noticed in the order now impugned, produced as Annexure P-10 that the taxpayer did not provide copies of

GSTR-9, GSTIN, Debit Notes, Trial Balance or Books of Account relating to the States, other than Bihar in support of their claim. In fact without such documents, there could have been no rectification done.

5. It is the contention of the Government Advocate that the petitioner had produced the documents only after the order was passed under section 73(10) of the Bihar Goods and Services Tax Act, 2017. The learned Government Advocate also points out that the order of assessment was passed on 20.08.2024 and the documents were produced only along with the rectification application. Rectification application is only for correction of apparent errors on the face of the record, which was not the contention raised by the petitioner.

6. We have looked at the order dated 20.08.2024 and find no statutory sanction for an assessment made of the 40% of the total turnover, which is taken as the taxable transaction within the State of Bihar. In that circumstance, we find absolutely no reason to sustain the order dated 20.08.2024 itself. On the above finding, we set aside the order of assessment (Annexure P/6) and order of rectification (Annexure- P/10). We direct the petitioner to appear before the Assessing Officer with all substantiating documents on **20th of December 2024.** The

Assessing Officer on the same date or on an adjourned date, the acknowledgment of which will be taken from the assessee or the authorized representative who appears on the **20th of December 2024,** afford opportunity for hearing and finalize the assessment.

7. The writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Nani Tagia, J)

ranjan/-

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