# IN THE HIGH COURT OF JUDICATURE AT PATNA
**Civil Writ Jurisdiction Case No.157 of 2024**

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M/s Netway Solution (a Sole Proprietor Ship Firm) having it registered office at 1st N/A, Diwakar house Boring Road, A.N.College S.K.Puri, Patna, Bihar through its Sole Proprietor Mr. Vijay Anand, aged about 41 Year S/o Pashupati Nath Mishra.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, having its Officer at Rom No. 46, North Block, P.O. and P.S. North Block, New Delhi-110001.
2. The Chief Commissioner, CGST and CX, Office at-C.R. Building, 1st Floor, Bir Chand Patel Path, Patna, Bihar.
3. The State of Bihar through Commissioner BGST, New Secretariat, Patna.
4. Joint Commisioner of State Tax, Patna West Circle, Patna, Bihar,
5. Deputy Commissioner of State Tax, Patna West Circle, Patna, Bihar,
6. Assistant Commissioner of State Tax, Patna West Circle, Patna, Bihar,
7. Additional Commissioner (Appeal), Patna West Division, Patna,
8. Central Ware Housing Corporation through its Regional Manager, Regional Office at-Maurya Lok Complex, Block-A, 2nd Floor, Dak Bunglow Road, Patna.

... ... Respondent/s

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**Appearance :**

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| For the Petitioner/s | : | Mr. Anurag Saurav, Advocate |
| For the Respondent/s | : | Dr. K. N. Singh, Additional Solicitor General |
| For the C.W.C. | : | Mr. Anjani Kumar, Sr. Advocate |
| | | Mr. Alok Kumar Rahi, Advocate |
| For the State | : | Mr. Vivek Prasad, Advocate |

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**CORAM: HONOURABLE THE CHIEF JUSTICE**
**and**
**HONOURABLE MR. JUSTICE RAJIV ROY**

**ORAL JUDGMENT**
**(Per: HONOURABLE THE CHIEF JUSTICE)**

**Date : 16-01-2024**

The petitioner is concerned with the excessive assessment made insofar as the works contract carried out as awarded by the Central Warehousing Corporation. The petitioner was assessed for the year 2019-20 by Annexure-P/4 order. The books of accounts were rejected finding that the returns of the Central Warehousing Corporation indicated a gross payment of Rs. 1,73,53,732/- to the petitioner for the month of March, 2020, disclosed in their returns filed before the Tax Department. The assessment was made based on the above figure. An appeal filed was also unsuccessful and the same was dismissed by Annexure-P/10.

**2.** The petitioner before this Court has relied on Annexure-P/9 dated 01.11.2021 issued by the Central Warehousing Corporation. The Central Warehousing Corporation has specifically admitted that the figures were mistakenly shown as 1,73,53,732/- and the actual figures were 17,35,400/-. It is also seen from Annexure-P/9 that though an attempt was made to amend the figures in the GST Portal, due to acceptance of same by M/s Netway Solution, the amendment could not be carried out.

**3.** The learned counsel for the petitioner submits that there is no question of acceptance since the petitioner, who is the works contractor would not be aware of the returns filed by the Central Warehousing Corporation. It is also submitted that the TDS deducted and paid over to the State is only Rs. 17,354/-, which aligns with the contention of both the petitioner and the Central Warehousing Corporation that the total contract amount for the month is only 17,35,400/-.

**4.** The learned Government Advocate on instructions submits that the portal is managed by the GST Council and though returns could be modified, at this stage there could be no modification carried out.

**5.** We cannot but notice that there is a human error involved, especially when the Central Warehousing Corporation has categorically said that there was a mistake insofar as indicating the figure of payment disbursal as 1,73,53,732/- while the actual figure was 17,35,400/-. In fact, the specific contention of the petitioner was also that TDS was deducted only insofar as the amount of Rs.17,35,400/-, which is also available in the portal. Considering that there is a human error occasioned, we are of the opinion that the Assessing Authority can be directed to verify the TDS deducted and also keep on record the original or authenticated copy of Annexure-P/9 and modify the assessment accordingly. Annexure-P/4 and P/10 are set aside only to facilitate the exercise as we direct herein above.

**6.** The writ petition would stand disposed of with the above observations.

**(K. Vinod Chandran, CJ)**

**( Rajiv Roy, J)**

sharun/-

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| **AFR/NAFR** | NAFR |
| **CAV DATE** | |
| **Uploading Date** | 18.01.2024 |
| **Transmission Date** | |