IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.466 of 2025

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M/s Heba Printing Works, Mohali Road, Karmali Chak, Nagala, Patna- 800 008 through its Proprietor namely Prop- Rashid Hussain Aged about 45 years, Male, Son of Late Md. Ashique Hussain, Resident of Sabzibagh, Arya Kumar Road, Bankipore, P.S- Pirbahore, District Patna.

... ... Petitioner/s

Versus

1. The State of Bihar through the Additional Chief Secretary, Goods and Service Tax Department, Government of Bihar, Patna.
2. The Commissioner, State Goods and Service Tax Department, Bihar, Patna.
3. The Additional Commissioner, State Taxes (Appeal), Patna East Division, Patna.
4. The Joint Commissioner, State Taxes, Patna City West Circle, Bihar, Patna.
5. The Deputy Commissioner, State Taxes, Patna City West Circle, Bihar, Patna.
6. The Assistant Commissioner, State Taxes, Patna City West Circle, Bihar, Patna.
7. The Assistant Commissioner, State Taxes Central Investigation Bureau, Bihar, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Ranjeet Kumar, Advocate
For the Respondent/s : Mr.Standing Counsel (11)

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CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE S. B. PD. SINGH
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 08-08-2025

In the instant writ petition, the petitioner has prayed for the following relief(s):

> "That this Civil Writ application is being filed for issuance of appropriate writ/writs,

direction/directions, order/orders and thereby for grant of following relief to the petitioner:-

1. For setting the order Dated 15.02.2024 and consequential order dated 19.02.2024 passed by the Assistant Commissioner State Tax, Patna City West Circle, Patna in exercise of jurisdiction conferred under Section 73(9) of the BGST Act, 2017 whereby tax, interest and penalty of Rs. 91,04,531.16 has been ordered to be payable by the petitioner in Financial year 2019-2020.

ii. For setting aside consequential Demand Notice i.e. DRC 07 Dated 19.02.2024 whereby demand of tax, interest and penalty of Rs. 91,04,531.16 has been raised.

iii. For setting aside the Order as contained Dated 22.11.2024 contained in Memo No. 749 dated 22.11.2024 passed by the Additional commissioner (Appeal), Patna East Division, Patna in Appeal Case No. GST/PCW-17/2024-25, whereby the appeal filed by the petitioner has been rejected.

iv. For any other relief / reliefs for which the petitioner may be deemed entitled too."

2. Petitioner has statutory remedy of appeal before the Appellate Tribunal. No doubt, the Appellate Tribunal has not been constituted even to this date, however, Government of India has issued Circular No. 224/18/2024-GST on 11th July, 2024 with certain instruction to the tax payers.

3. In such circumstance, petitioner is permitted to avail the benefit of Circular No. 224/18/2024-GST notified on 11th July, 2024.

4. With the above observation, petitioner is permitted to withdraw the present petition.

5. The writ petition stands dismissed as withdrawn.

(P. B. Bajanthri, J)

(S. B. Pd. Singh, J)

ranjan/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	12.08.2025
Transmission Date	NA