IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1225 of 2025

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M/s. Ashok Leyland Limited having its office at 247-1980-81, Asiana Digha Main Road, Patna, Bihar, 800014 through its Authorised Signatory Anchana Lakshmi Narasimhan, Dy. General Manager (Indirect Taxation) Aged about 54 years, W/o Lakshmi Narasimhan, 20/20 Flat C, Ground Floor, NU Tech Surya, Nagarjuna Nagar, 1st Street Kodambakkam, P.S. Ashok Nagar, District-Chennai, PIN-600024.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary Department of Revenue, Ministry of Finance, North Block, New Delhi-110 001.
2. The Secretary Department of Revenue, Ministry of Finance, North Block, New Delhi-110 001.
3. The State of Bihar through the Commissioner cum Secretary, Commercial Tax Department, Govt. of Bihar, Patna.
4. The Commissioner cum Secretary, Commercial Tax Department, Govt. of Bihar, Patna.
5. The Additional Commissioner State Tax (Appeals), Central Division, Patna.
6. THe Joint Commissioner of State Tax, Patliputra Circle, Patna, Bihar.
7. The Assistant Commissioner of State Tax, Patliputra Circle, Patna, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Madan Kumar, Adv.
		Mr. Brisketu Sharan Pandey, Adv.
For the Respondent/s	:	Mr. Anshuman Singh, Sr. SC, CGST & Customs
		Mr. Amarpeet, Adv.
For the State	:	Mr. Vivek Prasad, GP 7
		Ms. Supragya (AC to GP 7)

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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 : 22-04-2025

In the instant petition, petitioner has prayed for following reliefs:-

(i) For holding that the assessment order dated 23.02.2021 (Annexure P/1 series) as also the summary order and the demand DRC-07 dated 23.02.2021 are bad in law in as much as the aforesaid orders have been issued in complete violation to section 73(8) of the GST Act which prescribes minimum 30 days notice time whereas in present case DRC-01 (Annexure -P/4 series) was issued on 14.02.2021 and merely after 9 days of issuance of such notice impugned assessment order dated 23.02.2021 has been issued.

(ii) For issuance a writ of mandamus or any other appropriate writ directing the Respondents not to take any coercive action including recovery from bank account/attachment thereof and third parties until pendency of the present writ application;

(iii) For issuing a writ of certiorari or any other appropriate writ quashing setting aside the Ex-parte rectified demand in form DRC-08 dated 08.04.2021 (Annexure-P/2 Series) whereby the and whereunder demand worth Rs. 92,68,758/- (Tax worth Rs. 75,77,390/- and interest worth Rs. 16,91,368/-) have been imposed on the petitioner.

(iv) For holding that the impugned order dated 08.04.2021 (Annexure-P/2 series) is bad in law as it is only the rectification of original order dated 23.02.2021 (Annexure-P/1) which has been passed in violation of principles of natural justice as also in violation to Section 73(8) of the BGST Act whereby the petitioner has been denied the minimum 30 days time for responding to the show cause issued under section 73(1) of the said Act.

(v) For issuing a writ of certiorari or any other appropriate writ quashing/setting aside the APL02 dated 08.04.2023 (Annexure-P/3) bearing Ref. No. ZD100423002837V passed by Respondent No. 5 for the period of 2019-20, whereby and where under the appeal filed by the petitioner has been rejected merely on the grounds of non-filing of certified copy within time, ignoring the fact that the necessary amendment was already in vogue repealing the mandatory requirement of the certified copy, by virtue of amendment of the CGST Act in December-2022 (26.12.2022) itself.

(vi) For issuing writ of mandamus and thereby directing the Respondent to refund Rs. 7,57,740/- and Rs. 1,89,436/- aggregating to Rs. 9,47,176/- which was needed to be paid as pre deposit (Section 107(6)(b) of Central Goods and Service Tax Act, 2017) before filing an appeal under CGST/SGST for the aforesaid period i.e. F.Y-2019-20

(vii) For passing any such other order/orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.

2. In the light of order dated 21.04.2025, passed in **CWJC 14239 of 2024** (**M/S Agarwal Tube Company vs. The Union of India and others**), the Impugned order dated 23.02.2021 set aside.

3. Accordingly, present CWJC No. 1225 of 2025 stands disposed of in terms of the cited decision.

(P. B. Bajanthri, J)

(S. B. Pd. Singh, J)

Nirajkrs/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	02.05.2025
Transmission Date	NA