IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5308 of 2025

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Maa Durga Trading Corporation through its Proprietor Ashish Kumar Choudhary, male aged about 35 years, Son of Prushottam Choudhary, Resident of Durga Aasthan, Bihariganj, P.O and P.S Behriganj, District - Madhepura

... ... Petitioner

Versus

1. The State of Bihar through the Commissioner of State Taxes, New Secretariat, Patna.
2. The Assistant Commissioner of State Taxes, Madhepura
3. The Additional Commissioner (Appeal) of Purnia Commissionery, Purnea

... ... Respondents

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Appearance :

For the Petitioner	:	Mr. Alok Kumar Shahi, Advocate Ms. Swarna Roy, Advocate
For the Respondents	:	Mr. Vivek Prasad, Government Pleader (07) Mr. Pratiyush Kumar, AC to GP-7

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CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE SOURENDRA PANDEY

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

4 16-09-2025 Heard learned counsel for the petitioner and learned AC to GP-7 for the State.

2. It is contended on behalf of the petitioner that prior to passing of the impugned order dated 14.09.2020 and uploading the same on the common portal of the GST on 15.09.2020, no valid notice was given to the petitioner.

3. Learned counsel for the petitioner has invited the attention of this Court towards the specific statements made in paragraph ‘6’ of the writ application wherein the petitioner has made statement that no notice under Section 46 of the Goods and Services Tax Act (in short ‘GST Act’) was ever received by him and the petitioner came to know about assessment order only in October, 2024.

4. Learned counsel for the petitioner has further drawn the attention of this Court towards paragraph ‘18’ of the counter affidavit wherein it is admitted that the petitioner has filed returns for June and July, 2020 within 30 days of service of impugned demand notices, the assessed tax demands stand withdrawn but the interest demands still continue and are yet to be discharged by the petitioner.

5. Learned counsel submits that even though he does not admit service of notice on the petitioner but in order to put at rest the dispute, the petitioner is ready to deposit the interest amount of Rs.12,948/- and Rs. 6,474/- for the month of June and July, 2020 respectively.

6. Learned AC to GP-7 submits that the only dispute is with respect to the interest and since the petitioner is now ready to pay the interest amount as indicated above, this writ application may be disposed of accordingly.

7. Having regard to the aforesaid submissions, we dispose of the writ application as having become infructuous. The petitioner shall deposit the interest amount as indicated above within a period of six weeks from today.

8. This writ application stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Sourendra Pandey, J)

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