IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.6577 of 2025

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Balraj Kumar Son of Balram Kumar Yadav Resident of Jayanti Bhavan Lohar Lane near Anant Gas Godam, Musallahpur Hat P.S.- Sultanganj, Patna City, District-Patna, the Proprietor of M/s Mobile Mafia Limited, Yadav Bhawan, Middle High School, Musallahpur, Hat, Patna, Bihar, PIn-800006 having GSTIN/ID 10 DWTPK7479f122.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner-Cum-Secretary, Commercial Tax Department, Govt. of Bihar, Patna.
2. The Additional Commissioner of State Tax (Administration), East Division, Patna.
3. The Joint Commissioner of Satate tax, Commercial Taxes Department, Patna. City West Circle, Patna City, Patna, District-Patna.
4. The Assistant Commissioner of State Tax, Patna City, West Patna, District-Patna,(Bihar).

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Dr. Ashok Kumar Sharma, 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 the present writ petition is being filed under article 226 of Constitution of India, in the nature of writ of Certiorari, for quashing the demand notice, contained in Process No. 1837 dated 26.09.2023, issued

by the office of the Joint Commissioner of State Tax, Commercial Tax Department, Patna City West Circle, Patna City (Patna), raising the demand to the tune of Rs.36,89,673/- against the petitioner, as contained in Annexure: P/1 to this writ petition, on the alleged ground of non- reversal of Input Tax Credit (ITC). The department has arbitrarily and erroneously ignored the fact that the petitioner had already reversed the ITC within the prescribed time frame as per the statutory provisions of the GST law.

Further, for issuance of an appropriate writ, order or direction in the nature of writ of Mandamus, directing and commanding the respondent concern to stay the implementation of the aforesaid demand notice/order under section 73 dated 26.09.2023 issued in the name of the petitioner by the office of Assistant Commissioner of State Tax, Jurisdiction, Patna City West Circle, Patna(Bihar) by which the petitioner was directed to make the payment of total outstanding dues of Rs. Rs.36,89,673/- failing which proceedings shall be initiated against you to recover the aforesaid outstanding total dues amount.”

2. There was a demand of tax, interest along with damages but the petitioner could not pay the same within the time limit stipulated. However, Section 128(A) of the BGST Act provides for certain cut off date for the purpose of payment of demand tax, if such tax is paid within the time limit stipulated under Section 128(A) of the BGST Act, in that event, like petitioner need not pay the interest and damages. The petitioner has invoked Section 128(A) of the BGST Act and remitted the tax due. Resultantly, he has been exempted insofar as payment of interest and damages. To that extent an order has been passed on 14.07.2025. The same is taken on record. In the light of above development, the present petition do not survive for consideration.

3. The writ petition stands disposed of.

(P. B. Bajanthri, J)

(S. B. Pd. Singh, J)

ranjan/-

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