

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7772 of 2025

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Bina Devi Wife of Munna Sah, Resident of Dilawarpur, Kalitazia Road, P.S.-
Munger, District-Munger.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, Patna having its office at Kar Bhawan, Birchand Patel Marg, Patna.
2. The Joint Commissioner of State Tax, Munger Circle, Munger.
3. The Senior Manager, Canara Bank at Kali Ttazia Road, Bekapur, Munger.
4. The Union of India through Commissioner of Central Tax, New Delhi.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Rajesh Kumar Sharma, Adv.
For the Respondent/s : Mrs. Shilpi (for GST)

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CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE S. B. PD. SINGH
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

2 01-07-2025 In the instant petition, petitioner has prayed for

following relief(s) :-

“(a) For issuance of an appropriate writ/writs, order/orders to set aside notice contained in Memo No. 10 RCO/24-25 dated 17-02-2025 issued u/s 79(1)(C of Bihar Goods & Service Tax, 2017 by the Joint Commissioner Service Tax, Munger Circle, Munger whereby petitioner saving Bank Account No. 0141101022673 in Canara Bank kept on hold in connection with GST tax liability of financial year 2020-2021.



(b) for direction to remove hold on the petitioner Bank Account No. 0141101022673 maintain in the Canara Bank at Kali Ttazia Road, Bekapur, Munger which was kept on hold wide REF.Hold/sb-0141101022673 dated 21-03-2025 issued by the Senior Manager, Canara Bank branch Munger.

(c) And for any other reliefs/reliefs for which the petitioners are found to be entitled under the provision of law involved in the present case.”

2. Respondents have proceeded to recover a sum of Rs. 30,24,745/- (Thirty lakh twenty four thousand seven hundred forty five rupees) towards arrears of tax, penalty and damages from the petitioner. In not complying the order, the respondent have taken impugned action. It is learnt that petitioner has not assailed the order determining a sum of Rs. 30,24,745/- (Thirty lakh twenty four thousand seven hundred forty five rupees) before the appropriate forum as on this day. Therefore, he is at liberty to invoke remedy before the appropriate forum insofar as challenge to the order determining a sum of Rs. 30,24,745/- (Thirty lakh twenty four thousand seven hundred forty five rupees). In the



meanwhile, petitioners are permitted to furnish bank guarantee for the amount of Rs. 30,24,745/- (Thirty lakh twenty four thousand seven hundred forty five rupees) before the concerned authority to avoid further action like the impugned action. If the bank guarantee is furnished within a period of six weeks, in that event, the impugned action of the respondent in the present Writ Petition stands dispensed.

3. Accordingly, present CWJC No. 7772 of 2025 stands disposed of.

(P. B. Bajanthri, J)

(S. B. Pd. Singh, J)

Nirajkrs/-

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