IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13902 of 2024

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Ankit Anand S/o- Ramotar Singh, R/o Village- Telihar, Ward no- 05, P.S. - Beldaur, Dist.- Khagaria, Bihar- 852161, M/S Ankit Anand Properiteor, Sri Ankit Anand, C/o- M/S- Anand Contraction, Telihar, Beldaur, Khagaria.

... ... Petitioner

Versus

1. The Union of India Through the Chief Commissioner Office at Central GST and Central Excise, Ranchi Zone Patna, 3rd Floor, Central Revenue (ANNEX) Building Vir Chand Patel Path, Patna-800001.
2. The Additional Commissioner having his office Central GST and Central Excise, Ranchi Zone Patna, 3rd Floor, Central Revenue (ANNEX) Building Vir Chand Patel Path, Patna-800001.
3. The Assistant Commissioner (TECH), CGST and CX, Hqrs, Patna-II having his office situated at 5th Floor, Office of the Commissioner, CGST and CX Patna- II, C.T.T.C. Building, Sanchar Parishar, Buddha Marg, Patna- 01.
4. The Assistant Commissioner CGST and Central Excise, Decision, Begusarai, having his office at Bagha, Raghuvar Nagar, Ward no- 29, P.O- Suhirdnagar, Begusarai-811218.
5. The Superintendent, Central GST and Central Excise Range Khagaria, having his office 3rd floor, Khalifa Market, Opposite JNKT Stadium and School, MG Marg, Jai Prakash Nagar, Khagaria, Bihar-851204.

... ... Respondents

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Appearance :

For the Petitioner/s	:	Mr. Shekhar Kumar Singh, Advocate
		Mr. Buddhi Lal Yadav, Advocate
For the Respondent/s	:	Mr. Anshuman Singh, Sr. SC

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CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE ASHOK KUMAR PANDEY

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

7 24-04-2025 The writ application as framed cannot be entertained. The petitioner has challenged the show-cause notice as also the communication received from the Superintendent, Khagaria Range, CGST and CX by which the petitioner has been informed that Service Tax including cess amounting to Rs.

43,68,878/-, penalty under Section 78 of the Finance Act, 1994 amounting to Rs. 43,68,878/- and penalty amount of Rs. 30,000/- under Section 77 of the Finance Act, 1994 with interest has been confirmed and he has been called upon to intimate the present status of the case immediately and if he had filed any appeal before the Commissioner (Appeal), Patna. Further, if he had not filed any appeal against the said order till date then he has been directed to deposit the said amounts to the Government failing which Section 87 of the Finance Act, 1994 read with Section 79 of the CGST Act, 2017 may be initiated by the department for recovery of government dues.

2. Mr. Anshuman Singh, learned Senior Standing Counsel for the Department submits that pursuant to the show-cause notice, the petitioner did not respond and the competent authority has already confirmed the demand as per the show-cause notice (Annexure-4). The order in original passed by the competent authority has not been challenged in the writ application.

3. We have perused the records and find that the contention of learned Senior Standing Counsel for the respondent is correct.

4. This writ application is, thus, dismissed but with liberty to the petitioner to seek his remedy as may be advised to him in accordance with law.

(Rajeev Ranjan Prasad, J)

(Ashok Kumar Pandey, J)

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