IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12314 of 2025

==

Triguna Nand Singh son of Late Baldev Singh, resident Opposite Buddha Dental College, Mahatma Gandhi Nagar, VTC Sampatchak, P.O. Lohia Nagar, Patna, Bihar-800020.

... ... Petitioner

Versus

1. State of Bihar through the Commissioner of State Tax, Bihar having its office at 1st Floor, Kar Bhawan, Veerchand Patel Path, Patna-800001.
2. Addl. Commissioner of Central Tax, Audit Commissionerate, Patna having its office at 4th Floor, Central Revenue Building (Annexe), Birchand Patel Path, Patna-1, Bihar.
3. Joint Commissioner of CGST and Central Excise, Patna-1.
4. Asst. Commissioner of State Tax, Saran-2, Bihar.
5. Asst. Commissioner, Central Tax, Audit Circle-9, Patna.
6. Executive Engineer, Rural Works Department, Works Division, Masaurhi, Patna.

... ... Respondents

==

Appearance :

For the Petitioner/s	:	Mr. Hiresh Karan, Advocate Mr. Sadashiv Tiwary, Advocate Ms. Prachi Pallavi, Advocate Ms. Shivani Dewadla, Advocate
For the Respondent/s	:	Mr. Amit Pandey, Sr. SC, CGST&CX

==

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 : 13-08-2025

In the instant Writ petition, petitioner has prayed for the following relief(s):-

"i) the notice dated 30.09.2023 (as contained in Annexure – P 1 series) issued by the respondent no.4 in Form GST DRC – 01 in terms of Rule 100 (2) and 142(1) (a) of the Central Goods and Services Tax Rules, 2017 (hereinafter called the Rules) for the Tax Period 2017 – 18 on the basis of a summary of show cause notice shown

only on the portal and not served by other modes of serice in terms of section 169 of the Act in the name of altogether different person namely, Tarunjay Kumar Singh having GST No. 10AXMPS1820K2ZH with different description of tax, interest and penalty being a serious infirmity therein being contrary to the Rules be set aside and quashed.

ii) the ex parte order dated 29.12.2023 (as contained in Annexure – P2 series) passed by the respondent no. 4 for the Tax Period 2017 – 18 under section 73 of the CGST Act, 2017 (hereinafter called the Act) along with a summary of order in Form GST DRC – 07 on the basis of a show cause notice in Form GST DRC – 01 shown only on the portal on account of infirmity in the show cause notice accompanied with a hand written notice showing a different description of person and also tax, interest and penalty and also in absence of a digital signature as mandated in Rule 26 (3) of the Rules be set aside and quashed.

iii) the order of the respondent no.6 pursuant to the instructions of the respondent no.4 in withholding its account as regards payment of executed contracts be set aside and quashed with a direction to the said respondent to pay the amount payable in terms of the bills submitted.

iv) for granting any other relief (s) to which the petitioner is otherwise found entitled to."

2. On 06.08.2025, we have passed the following order:

"Learned State counsel is hereby directed to secure instructions to the effect whether is there any clerical mistake insofar as identification of the respective party with reference to show-cause notice dated 30th September, 2023

read with the petitioner's name?

2. The concerned authority is also hereby directed to issue instructions to the State Counsel after due analysis of GST number of petitioner and one Tarunjay Kumar Singh.

3. Relist this matter on 13.08.2025."

3. Today, learned counsel for the State, on instruction, submitted that the concerned officer has committed error while issuing notice to the petitioner. In the light of these facts and circumstances, the petitioner has made out a case so as to interfere with the impugned Show Cause Notice dated 30.09.2023 (Annexure – P-1 series) and order dated 29.12.2023 (Annexure – P-2 series) and it is set aside.

4. Accordingly, C.W.J.C. No. 12314 of 2025 stands allowed, reserving liberty to the official Respondents to act in accordance with law, if any action is to be taken against the petitioner or Tarunjay Kumar Singh.

(P. B. Bajanthri, J)

(S. B. Pd. Singh, J)

manish/-

AFR/NAFR	N.A.F.R.
CAV DATE	N.A
Uploading Date	19.08.2025
Transmission Date	N.A