

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11288 of 2024

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Dish TV India Ltd. Susheel Kumar Tripathi Dish T.V. India Ltd. Holding No. 2318, Circle No. 103, Ward No. 56 Chotti Pahari Road, Trilok Nagar, Agamkuan Patna, Bihar-800002 through its authorized Representative Susheel Kumar Tripathi (M), aged about 40 Years, S/o Ram Chandra Tripathi, R/o Village Barsaita, P.S.Neja, District-Allahabad (Uttar Pradesh). At Present R/o Magistrate Colony, P.S.-Shastrinagar, District-Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through Joint Commisioner of State Tax, Patliputra, Central Bihar, Vikash Bhawan, 4th Floor, Bailey Road, Patna Bihar.
2. Joint Commisioner of State Tax Paltiputra, Central Bihar Vikas Bhawan, 4th Floor, Bailey Road, Patna, Bihar-800001.
3. Commisioner of State Tax Paltiputra, Central Bihar Vikas Bhawan, Bailey Road, Patna, Bihar-800001.
4. Central Board Of Indirect Taxes through Commissioner and Customs 406, 4th Floor, C Wing, Hudeo Vishala Building, Bhikaji Cama Place, R.K. Puram, New Delhi-110066.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Vivek Sarin, Advocate.
	:	Mr. Ashok Kumar Singh
	:	Mr. Abhishek Kumar Singh, Advocate.
	:	Mr. Hrishikesh, Advocate.
For the Respondent/s	:	Dr. K. N. Singh, ASGI.
	:	Mr. Anshuman Singh, Sr. SC, CGST & CX.
	:	Mrs. Pratibha Sharma, Advocate.
	:	Mr. Vikash Kumar, SC-11.
	:	Mr. Akash Chaturvedi, AC to SC-11.

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CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE SUNIL DUTTA MISHRA
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 07-02-2025

In the instant petition, petitioner has prayed for the
following reliefs:-

*“i. Issue writ, order or direction in the
nature of certiorari or any other suitable writ,*



order or direction to set aside the Order in Form DRC-07 dated 30.04.2024 issued under Section 73 of the BGST/ CGST Act, 2017 by Respondent No.1, being without authority and jurisdiction and violative of principles of natural justice and in violation of Article 14, 19(1)(g), 265 and 300A of the Constitution of India;

ii. Issue writ, order or direction in the nature of certiorari or any other suitable writ, order or direction to set aside the Show Cause Notice in Form DRC-01 dated 31.01.2024 under Section 73 of BGST/ CGST Act, 2017 by Respondent No.1, being without authority and jurisdiction and violative of principles of natural justice and in violation of Article 14, 19(1)(g), 265 and 300A of the Constitution of India;

iii. Issue writ, order or direction in the nature of certiorari or any other appropriate writ to quash the Notification No. 09/2023-CT dated 31.03.2023 being ultra vires to the provisions of Section 168A of the CGST Act, 2017;”

2. Learned counsel for the respective parties on instruction submitted that identical matter was disposed of by Co-ordinate Bench of this Court on 06.12.2024 in C.W.J.C. No.16605 of 2024.

3. Learned counsel for the petitioner submitted that Appellate Authority may be directed to ignore the delay issue insofar as time spent in the present writ petition to the extent date of filing of writ petition till today.

4. The Appellate Authority is hereby directed to take note of the fact that petitioner was pursuing his grievance



before this Court in the present writ petition without exhausting statutory remedy of appeal, therefore, time spent in the present writ petition shall not be taken into consideration for the purpose of delay in filing appeal.

5. Accordingly, the present writ petition stands disposed of reserving liberty to the petitioner to invoke remedy of appeal before the Appellate Authority within a period of four weeks from the date of receipt of this order.

6. At this stage, it is learnt that petitioner has already invoked remedy of appeal before the Appellate Authority, in that event question for consideration is only for condoning the delay that petitioner spent time in the present petition, the same shall be taken note of by the Appellate Authority for condonation of delay in filing appeal.

(P. B. Bajanthri, J)

(Sunil Dutta Mishra, J)

harish/-ritik/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	15.02.2025
Transmission Date	NA

