

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17171 of 2024

M/s Power Spectrum, Sarbidipur, Kahalgaon, Bhagalpur, Bihar-813203
Proprietorship firm having its office at Sarbidipur, Kahalgaon, Bhagalpur,
Bihar- 813203 through its Proprietor Abha Singh, aged about 61 years
(Female), Wife of Kamal Kishore @ Kamal Kishore Singh, resident of
village- Mahant Baba Mandir, Sarabadipur, P.S.- Kahal Gaon, District-
Bhagalpur, Bihar-813203.

... .. Petitioner/s

Versus

1. The Union of India, through the Chief Commissioner, of Central Goods and Service Tax (GST) and Central Excise (CX), Ranchi Zone, Patna.
2. The Assistant Commissioner, Central Goods and Services Tax (CGST) and Central Excise (CX), Division- Bhagalpur.
3. The Assistant Commissioner, Central Goods and Services Tax (CGST) and Central Excise (CX), Hqrs., Jamshedpur.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. Rudra Pratap Singh, Advocate.
	:	Mr. Aditya Prakash, Advocate.
For the Respondent/s	:	Dr. Krishna Nandan Singh, Sr. Advocate.
	:	Mr. Anshuman Singh, Sr. SC. CGST & CX.

CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE SUNIL DUTTA MISHRA
ORAL ORDER

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

4 15-02-2025 In the instant petition, petitioner has prayed for
following reliefs:-

*“a) To quash the impugned order-in-
original bearing No.21/ST/AC/BGP/JSR(H)/2024
dated 19.04.2024 passed by the respondent no.3*



whereby and whereunder tax liabilities, interest and penalties for the Financial Year 2014-15 to 2017-18 (up to June-17) were imposed against the petitioner under the Finance Act, 1994, in a most arbitrary manner without following the statutory provisions as well as the principles of natural justice.

b) For issuance of appropriate direction restraining the respondents from taking any coercive action against the petitioner for the recovery of any amount of service tax, interest and penalty, in terms of the impugned order-in-original bearing No.21/ST/AC/BGP/JSR(H)/2024 dated 19.04.2024 passed by the respondent no.3 during the pendency of the present writ application.”

2. Co-ordinate Bench in identical matter passed order in favour of the petitioner in the case of M/s Kanak Automobiles Private Limited vs. Union of India and Ors. in C.W.J.C. No.18398 of 2023. It was affirmed by the Hon’ble Supreme Court while taking note of the quantum of the money involved. In the M/s Kanak Automobiles Private Limited case quantum of amount involved was around Rs.86,00,000/- whereas in the present case it is Rs.9,61,876/-.

3. In the light of these facts and circumstances, the present case is squarely covered by M/s Kanak Automobiles Private Limited vs. Union of India and Ors. Accordingly, the order dated 19.04.2024 stands set-aside.



4. Writ Petition is allowed.

(P. B. Bajanthri, J)

(Sunil Dutta Mishra, J)

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