IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1150 of 2025

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Mangalam Enterprises registered as trade name under GSTIN (10BDSPS7014Q4ZV) through its proprietor Dharmendra Kumar Singh (male), aged about 50 years, son of Baidyanath Singh, Ramnagar Diyara (Part in Bkhtiyarpur), near Anganwari Kendra, Athmalgola, Patna, Bihar (803212).

... ... Petitioner

Versus

1. The State of Bihar through its Principal Secretary, Finance Bihar.
2. The Joint Commissioner, State Tax, Gandhi Maidan, Patna (Bihar)
3. Deputy Superintendent of Police-cum-Station Head Officer, Patna Cyber Thana, Bailey Road, Rajbansi Nagar, Patna (800001).

... ... Respondents

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Appearance :

For the Petitioner/s	:	Mr. Abhishek Kumar Advocate Mr. Anuranjan Patel, Advocate Ms. Pragya Sinha, Advocate
For the Respondent/s	:	Mr. Vivek Prasad, GP-7 Mr. Sanjay Kumar, AC to GP-7

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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)

3 25-06-2025 Heard learned counsel for the petitioner and learned counsel for the respondents.

2. The petitioner in this case is seeking the following reliefs:-

> "(a) For issuance of an appropriate writ(s)/ order(s) and/or direction(s) for quashing of the impugned order under Section 74(9) of Bihar Goods and Services Tax Act, 2017, Central Goods and Services Act 2017 (Hereinafter referred to as "The Act") issued under a purported REF No. ZD100824004357R in FORM GST DRC-07 [See rule 142(5)] determining a total demand

of tax of Rs.1,59,75,348.12/- for the financial year 2023-24;
(b) For further issuance of writ/ order/ or direction to recall all the processes issued under the Act prior or subsequent to the Order Impugned;
(c) For stay of further recovery of demand issued under Impugned order;
(d) For further issuance of writ/ order/ or direction to respondent no. 03 to act on F.I.R filled by the petitioner.
(e) For issuance of any other appropriate writ(s) or direction(s) or order(s) as Your Lordships may deem fit and proper in view of the facts and circumstances of the case for doing conscionable justice to the petitioner."

3. The petitioner is a registered person under GST with a trade name, namely, Mangalam Enterprises and it exists within the territorial jurisdiction of the State of Bihar. The petitioner is engaged in the business of biscuits and other bakery items. It is the case of the petitioner that he was trying to arrange some money for his working capital through Bank. He got in touch with one Mr. Sampat Kumar on Facebook and social media who promised the petitioner to get a loan for him. It is his further case that Mr. Sampat Kumar asked the petitioner for his GST number, login ID and password on the pretext of getting a loan for him. Later on, the petitioner came to know that he had become victim of online fraud. The GST Officers have found that through the GSTID of the petitioner Input Credit have been given to five companies to the extent of Rs. 3,03,43,572.36/- in January. The petitioner has lodged a complaint on National Cyber Crime Reporting Portal on 25.05.2024 i.e. after three months of his getting knowledge that he had become victim of fraud.

4. A counter affidavit has been filed on behalf of the respondents. It is stated that the petitioner was filing NIL returns since it got GST Registration. The avernments made by the petitioner would show that he does not carry out any business activity. This is the position in respect of all nine business entities registered under GST in the name of the petitioner and his family members. It is pointed out that getting so many firms registered under GST without carrying any business activity only indicates that the registrations have been done for indulging in circular transactions of non-existent input tax credit. The petitioner is allegedly playing fraud on the State Exchequer.

5. It is submitted that the petitioner has got remedy of statutory appeal but instead of availing the remedy available to him, he has approached this Court in its writ jurisdiction.

6. Having heard learned counsel for the parties and on going through the pleadings available on the record, this Court is of the considered opinion that no ground for entertaining this writ application under Article 226 of the Constitution of India which is an extraordinary writ jurisdiction of this Court has been made out. The statements made in the counter affidavit have not even been controverted by the petitioner.

7. In such circumstances, this writ application is liable to be dismissed. It is dismissed accordingly.

(Rajeev Ranjan Prasad, J)

(Ashok Kumar Pandey, J)

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