IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1411 of 2025

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M/s Amit Books a proprietary concern having its office at Adwashi Colony near Vaishali House, P.S.- Gulzarbagh, District- Patna, through its proprietor Amit Kumar Singh, male, aged about 42 years son of Pritam Kumar Singh, resident of Tekari Road, near Shiv temple, P.S.- Sultanganj, District- Patna.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. The Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Additional Commissioner of State Tax (Appeal), Patna Eastern Division, Patna.
4. The Deputy Commissioner of State Tax, Kadamkuan Circle, Patna.
5. The Union of India through the Secretary, Finance Department, Government of India, New Delhi.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mrs.Shubhangi Pandey, Advocate
For the Respondent/s	:	Mr. Anshuman Singh Sr. SC, CGST&CX
		Mr. Amarjeet, Advocate
For the State	:	Mr. Vivek Prasad, GP-7

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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 : 06-05-2025

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

> "I. For issuance of an appropriate writ in nature of Certiorari to quashed the show cause notice vide Reference no. ZD101223030598S dated 23/12/2023 for tax, interest and penalty under section 73(9) of Bihar Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 (hereinafter referred as 'GST Act') for the period 2018-19 in Form DRC-01 and reminder

notice vide Reference no. ZD1001240079520 dated 10/01/2024.

II. For issuance of an appropriate writ in the nature of Certiorari or any other appropriate writ directing upon the respondent/s to quash/set aside the notice dated 20/04/2024 (Annexure-P/1) passed by the Deputy Commissioner of State Tax, Kadamkuan Circle, Patna under GST (Respondent no.4), in Form of DRC-07 under section 73(9) of GST Act for the period of 2018-19.

III. For issuance of an appropriate writ in the nature of Mandamus or any other appropriate writ directing upon the concern respondent to quash the demand order dated 20/04/2024 (Annexure-P/1) passed by the Deputy Commissioner of State Tax, Kadamkuan Circle, Patna under GST (Respondent no.4), in Form of DRC-07 under section 73(9) of GST Act for the period of 2018-19.

IV. Alternatively, for issuance of an appropriate writ to quash/set aside the order dated 04/09/2024 bearing Appeal Case no. GST/PK-21/2024-25 period-2018-19 contained in memo no. 508 dated 04/09/2024 passed by the Additional Commissioner of State Tax (Appeal), Patna Eastern Division, Patna and restore the appeal before the Appellate Authority.

V. For any other writ or writs and/or order or orders or/and direction or directions as this Hon'ble Court deem fit and proper in law and equity and costs of and incidental to thereto."

2. Learned counsel for the petitioner submitted that the petitioner has not been provided ample opportunity of defending his case before the adjudicating authority. On this issue, learned counsel for the petitioner has relied on a co-ordinate bench decision in the case of **M/s Barhonia Engicon Private Limited Vs. The State of Bihar & Ors** (CWJC No. 4180 of 2024), **M/s S.P. Singla Constructions Pvt. Ltd Vs. Union of India and**

(CWJC No. 15748 of 2024) and **Shree Ram Sales LLP Vs. the State of Bihar** (CWJC No. 2768 of 2025). The same is not disputed by the learned counsel for the respondents.

3. In the light of these facts and circumstances, the present writ petition stands allowed in part in terms of the coordinate bench decisions, and orders dated 23.12.2023, 20.04.2024 and 04.09.2024 stands set aside. Adjudicating Authority-Deputy Commissioner of State Tax, Kadamkuan Circle, Patna-4th respondent, is hereby directed to issue a fresh show cause notice in seeking petitioner's explanation and thereafter provide personal hearing and decide the matter within a period of six months from the date of receipt/production of a copy of this order.

4. Accordingly, writ petition stands allowed in part.

(P. B. Bajanthri, J)

(S. B. Pd. Singh, J)

ranjan/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	07.05.2025
Transmission Date	NA