IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1588 of 2026

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M/s P.T Traders a proprietary firm, Kunti Bhawan, Rajputana, Gardanibagh No.1, Patna, Bihar- 800001, represented through its Proprietor Prasenjit Thakur, S/o- Mahendra Thakur, R/o- Kalyaneshwari, Kulti, Kulti (m), Barddhaman, P.S.- Kulti, West Bengal- 713369.

... ... Petitioner/s

Versus

1. The Union of India through the Finance Secretary, Department of Revenue, Government of India, New Delhi.
2. The Government of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The State of Bihar, through Principal Secretary, State Tax, Bihar, Patna, Income tax Building, Patna.
4. The Principal Commissioner, Central GST and CX, 3rd Floor, C.R (Annexe) Building, Bir Chand Patel Marg, Patna-01.
5. The Assistant Commissioner, Central GST and Central Excise, Patna, West, Patna- 800001.
6. The Superintendent, CGST and CX, Range Gandhi Maidan, Patna.
7. The Deputy/Assistant Commissioner (Review), CGST and CX (Hqrs) Patna-01.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Ms. Roona, Advocate
For the State	:	Mr. Viksash Kumar, SC-11
		Mr. Ravish Kumar, AC to SC11
For CGST	:	Mr. Sriram Krishna, Sr. SC, CGST
		Mr. Prabhat Kumar Singh, Advocate

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CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE JUSTICE SMT. SONI SHRIVASTAVA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

2 29-04-2026 Heard learned counsel for the petitioner, learned Senior standing counsel for the CGST and learned counsel for the State.

2. The petitioner in this case is seeking the following relief(s):-

> *"(i) For issuance of appropriate Writ/Writs/Order/direction for quashing the demand order dated 30-07-2025 in Form-GST DRC-07 read with rule 100(2) & 142(5) issued by the respondent no.5, Assistant Commissioner, C.G.S.T. & CX,Patna-01 & summary of order dated 31/07/2025 bearing reference no.ZD100725031595K whereby and where under a demand is created under section 122 of the CGST, Act for the F.Y.-2021-2022 & 2022-23, alleging irregular ITC availed to the tune of Rs.5,78,23,660/- without considering the reply submitted by the petitioner in routine & mechanical manner.*
> *(ii) For issuance of appropriate Writ/Writs/Order/direction for quashing the Demand cum-show cause notice dated 27-03-2025 bearing notice no.ZD100425000331F in Form-DRC-01 issued by the Assistant Commissioner(A.E)CGST & CX,Patna-01 after about more than two years of cancellation of the GST registration and filing of Form-GST-10 i.e. final return.*
> *(iii) For issuance of appropriate Writ /Writs/Order/ direction to stay the further operation or proceeding in light of the order dated 30-07-2025 & restrain the respondents from taking any coercive action against the petitioner during the pendency of this case.*
> *(iv) For any other appropriate writ (s) or order(s) or direction which may be deemed fit and proper in the facts and circumstances of the case."*

3. We have perused the impugned order dated 30.07.2025, it has been passed only after giving opportunity of personal hearing to the petitioner, therefore, we do not find it a case of violation of principles of natural justice while passing the impugned order.

4. The facts stated in the writ application clearly demonstrate that admittedly this petitioner had got registration certificate from the GST REG-06 bearing Registration No. 10ATZPT9281G1ZY in his name and trade name being M/s P T Traders, a proprietorship firm effective from 12.01.2023. He had not filed the return from the month of January, 2023 Online, however, it was filed on 03.02.2023 as nil return. The petitioner shared his Login ID, password and GST Credentials on Whatsapp under good faith with his friend Suraj Kumar Rishi for purpose of closing/surrendering the GST Registration but the petitioner admits that the same has been misused.

5. On perusal of the findings recorded by the Assessing Authority, we find that when the Authorities visited the place of business of the petitioner, no activity was found there. There is a finding that fake invoices were used on the strength of the Credentials of the petitioner, huge amount of in-put tax credit has been availed. On the face of such finding recorded by the Assessing Authority, this Court thinks not just and proper to go into the merit of the case and take a view sitting in its writ jurisdiction.

6. Learned counsel for the petitioner submits that the petitioner has filed a complaint with the local police alleging misuse of his Credentials by his friend and has also filed a writ application in this Court seeking proper investigation in the matter.

7. This Court is not concerned with the same as it is always open to the petitioner to seek his remedy before appropriate Court/Forum in accordance with law.

8. So far as the impugned order in this case, it is also an appealable order, therefore, this Court grants liberty to the petitioner to seek his remedy, if so advised, by filing a statutory appeal before the Appellate Authority within a period of one month from today.

9. If any such appeal is preferred within the stipulated period, the Appellate Authority shall consider the same keeping in view that under some legal advice, the petitioner had approached this Court by filing writ application which remained pending in this Court. The Appellate Authority shall give appropriate opportunity of hearing and pass an appropriate order.

10. This writ application stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Soni Shrivastava, J)

Harsh/-

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