IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1833 of 2026

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M/S Neeraj Bricks having its registered office at Sakaddi, Koilwar, P.S-Koilwar, Ara, Bhojpur, Bihar 802160 through its proprietor Sri Ramesh Kumar Singh, Male aged about 61 years son of Abhay Shankar Singh Resident of Sakaddi, Bhojpur, Ara, Bihar 802160

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner of State Tax, Department of Commercial Taxes, Government of Bihar, Kar Bhawan, Beer Chand Patel Path, Patna-800015
2. The Joint Commissioner of State Tax, Shahabad Circle, Arrah, Bhojpur, Bihar, 802301.
3. The Deputy Commissioner of State Tax, Shahabad Circle, Arrah, Bhojpur, Bihar, 802301.
4. The Assistant Commissioner of State Tax, Shahabad Circle, Arrah, Bhojpur, Bihar, 802301

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Maria Nazir, Advocate Mr. Harsh Vardhan, Advocate
For the State	:	Mr. Vivek Prasad, GP-7 Mr. Pratiyush Kumar, AC to GP-7

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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 11-05-2026 Heard learned counsel for the petitioner and learned counsel for the State.

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

> "*(i) For issuance of an appropriate writ, order, or direction in the nature of certiorari for quashing of the order dated 27.04.2024 passed by Respondent No. 4 under the provisions of the Bihar Goods and Services Tax Act, 2017,*

whereby the petitioner has been held liable to pay a sum of ₹21,11,958 (Rupees twenty one Lakh eleven Thousand Nine Hundred fifty eight only) as tax, interest, and penalty for the financial year 2018-2019 under Section 73(9) of the said Act, as the said order is illegal, arbitrary, and has been passed in violation of the principles of natural justice.

(ii) For further issuance of a writ or order or direction in the nature of certiorari for quashing of DRC 13 and to defreeze account of the petitioner and further not to take any coercive step against the petitioner

(iii) For grant of any other relief or reliefs to which the petitioner is found entitled in the facts and circumstances of this case."

3. Learned counsel for the petitioner has challenged the summery of orders issued in FORM GST DRC-07 dated 27.04.2024 (Annexure-P/4), by which the Assessing Officer has determined the liability of tax, interest and penalty with respect to the financial year 2018-19.

4. Learned counsel for the petitioner submits that the show cause documents and the notices pertaining to the proceeding were placed only on the GST Portal, no other mode of communication was adopted to make the petitioner aware of the proceeding initiated by the Department. The petitioner, being a small type trader, is not well versed with the use of digital systems, therefore, he was deprived of a meaningful opportunity to participate in the proceedings.

5. Learned counsel submits that the Assessing Officer has not complied with the mandate of Section 169 of the Bihar Goods and Services Tax Act, 2017 (hereinafter referred to as 'BGST Act'). It is also submitted that there being no notice of hearing to the petitioner, the mandate of Section 75 (4) of the BGST Act, 2017 had been reached.

6. Learned counsel submits that since the impugned order suffers from violation of principles of natural justice, the same may be set aside and the Assessing Authority may be directed to give an opportunity of hearing to the petitioner and pass a fresh order. Reliance has been placed upon the judgment of this Court in the case of **Rounak Int. Udyag & Anr. vs. The State of Bihar (CWJC No. 7580 of 2025)** and **M/s Durga Paper Plate Industries vs. Union of India & Ors. (CWJC No.7911 of 2025)**, wherein this Court has taken a view on Section 169 of the BGST Act, 2017.

7. Learned counsel for the State, having gone through the statements in the writ application, does not dispute that the case would be covered by the Judgment of this Court in the case of **Rounak Int. Udyag (supra)** and **M/s Durga Paper Plate Industries (supra)**.

8. Having regard to the admitted position, we set aside the impugned order in the DRC-07 (Annexure-P/4). The

Assessing Officer shall give an appropriate opportunity of hearing to the petitioner in accordance with Section 75(4) of the BGST Act, 2017 read with Section 169 of the said Act. The petitioner must co-operate by putting appearance on the date of hearing. An appropriate order shall be passed by the Assessing Authority within a period of four months from the date of receipt/ communication of a copy of this order.

9. The application stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Soni Shrivastava, J)

Harsh/Devendra

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