

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2602 of 2026

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Tushar Construction Company a Partnership firm having GSTIN-10AALFT1435F1ZM and its office at Dharora Chok, Near Raushan Dharm Kanta, Benipur Road, Dharora, Darbhanga, 846004 through its partner Sanjay Kumar Singh, Gender- Male, aged about 52 years, Son of Nageshwar Singh, Resident of Village Narma Darbhanga Bihar 847405 P.O. Narbhar Patti, P.S. Alinagar.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi- 110001.
2. The State of Bihar through The Principal Secretary, State Tax, Bihar, Patna having its office at Kar Bhawan, Patna.
3. The Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
4. The Additional Commissioner of State Tax (Appeal), Darbhanga Division Darbhanga, Bihar.
5. Joint Commissioner of State Tax, Darbhanga, Circle- 1, Darbhanga Bihar.
6. Assistant Commissioner of State Tax, Darbhanga, Bihar.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Shashwat Pratyush, Advocate
For the Respondent/s	:	Mr.Amit Pandey, Sr. SC CGST/CX Mr. Rakesh Kumar, Advocate

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE ARUN KUMAR JHA
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 15-04-2026 The present writ petition has been filed by the petitioner seeking the following reliefs:-

“(i) For Issuance of Writ in the nature of Writ/order/direction for setting aside Show Cause Notice and Summary of Show Cause Notice in Form DRC-01 vide reference no. ZD1010230064467 dated 09-10-2023 and Summary to Show Cause Notice dated 09-10-2023, whereby and whereunder the Assistant Commissioner of State Tax has issued show cause notice for FY 2019-2020 and raised demand of Rs 60,39,844/-for short payment of taxes.

ii) For Issuance of an appropriate writ/order/direction for setting aside the order for demand dated



27/11/2023 u/s 73 (9) of BGST/CGST Act 2017 and summary of the order in the Form DRC-07 vide Reference No- ZD101123026016C dated 27/11/2023 and confirmed the demand of Rs 60,39,844/- for short payment of taxes.

iii) For Issuance of an appropriate writ/ order/ direction for setting aside the rectification order dated 17.04.2025 u/s 161 of BGST/CGST 2017.

iv) To issue a Writ of Certiorari and quash the order of the Appellate Authority bearing Appeal No. AD100725004248H dated 05.08.2025 passed by Respondent No. 4, for being legally unsustainable, having been passed without considering the merit of the case, and leaving the Petitioner with no alternate statutory remedy.”

2. At the outset, realising the fact that the appropriate remedy for assailing the order dated 05.08.2025 passed by the Ld. Additional Commissioner of State Tax (Appeal), Darbhanga Division, Darbhanga in Appeal No. AD100725004248H is availing the remedy provided for under Section 112 of the Bihar Goods and Taxes Act, 2017, the Ld. Counsel for the petitioner seeks liberty on behalf of the petitioner to avail the said remedy. Liberty, so sought, is granted.

3. The petition stands disposed of.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

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