IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.4128 of 2026

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1. Shri Nishant Kumar Son of Shri Rajnandan Sah, resident of Vill- Raksa, Purvi Tola, Roksa Raksha, Kanti, Muzaffarpur, Bihar-843109.
2. Shri Rajnandan Sah, Son of Sahdeo Sah, resident of Vill- Raksa, Purvi Tola, Roksa Raksha, Kanti, Muzaffarpur, Bihar-843109.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, Government of India, New Delhi.
2. The Commissioner, CGST and Central Excise, Patna-II, 3rd, 4th and 5th Floor, CTTC Building, Sanchar Parisar, Budhh Marg, Patna-800001.
3. The Joint Commissioner (A.E.), CGST and CX, Patna- II.
4. The Superintendent (Adjudication), CGST and CX, Patna-II.
5. The Superintendent, CGST and C. EX Range, Muzaffarpur, East, Bihar.
6. The State of Bihar through the Principal Secretary, Department of State Taxes, Government of Bihar, Patna.
7. The Assistant Commissioner, State GST, Muzaffarpur, West Circle. 1, Bihar.
8. The Deputy Commissioner, State GST, Muzaffarpur, West, Circle, Bihar.
9. The Superintendent of Police, E.O.U. /Cyber Crime and Security Unit (CCSU), Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Rajat Kumar Tiwary, Advocate
		Mrs. Deepika Sharma, Advocate
For the State	:	Mr. Vivek Prasad, GP-7
For the Respondent/s	:	Mr. Anshuman Singh, Sr. SC, CGST & CX
For the E.O.U.	:	Mr. Vijay Anand, 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 08-04-2026 The present writ petition has been filed by the petitioners seeking the following reliefs:-

> *"1.i) To issue a writ/order/ direction in the nature of Certiorari for quashing*

and setting aside the impugned Orders all dated 28.11.2025 passed by the Joint Commissioner (A.E.), CGST & CX, Patna-II, whereby penalties amounting to Rs. 2,23,66,029/- (IGST) (Two Crores Twenty Three Lakhs Sixty Six Thousand and Twenty Nine Rupees) and other consequential penalties have been imposed upon the Petitioners; (Annexure-P/11, P/11A & P/11B).

ii) To issue a writ/order/ direction in the nature of Certiorari for quashing the Summary of Show Cause Notice dated 31.07.2025, the notices dated 01.08.2025, and all consequential proceedings arising therefrom; (Annexure-P/6 & P/7, P/7A & P/7B).

iii) To issue a writ/ order/ direction in the nature of Mandamus for directing the Respondent authorities to conduct a proper, fair and independent investigation to identify the actual persons who fraudulently obtained GST registration and operated the said fictitious entity, including tracing the mobile number, email ID. bank account and recipient firms involved,

iv) To issue a writ order direction in the nature of mandamus for restraining the Respondents from taking any coercive steps against the Petitioners pursuant to the impugned orders and proceedings:

v) To hold and declare that the Petitioners cannot be held liable for any alleged fraudulent Input Tax Credit (ITC) arising out of the fictitious firm M/s Nishant Enterprises (GSTIN: 10HGDPK9943QIZR), which was fraudulently registered through misuse *of identity documents.*

vi) To hold and declare that the Petitioners have neither established, operated nor carried on any business in the name and style of M/s Nishant Enterprises (GSTIN: 10HGDPK9943QIZR);

vii) To hold and declare that the Petitioners cannot be treated as proprietors, operators or beneficiaries of the alleged fictitious firm M/s Nishant Enterprises, in absence of any evidence showing actual business activity, operation of bank accounts, issuance of invoices, or receipt of consideration by them."

2. After some arguments, the Ld. Counsel for the petitioners seeks liberty on behalf of the petitioners to avail such alternative remedies as are otherwise available under the law. Liberty, so sought, is granted.

3. Accordingly, the present writ petition stands disposed of.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

S.Sb/-

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