IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4657 of 2026

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Ram Sundar Prasad Singh @ Ram Sundar Prasad, Son of Late Ram Krishna Prasad Singh, Resident of- D-401, Prasad Apartment, Kalimandir Road, Sanjay Gandhi Nagar, Post office and Police Station- Hanuman Nagar, Sampatchak, B.H Colony District- Patna, Bihar-800026.

... ... Petitioner

Versus

1. The Union of India through Secretary, Department of Revenue, North Block New Delhi.
2. The Goods and Service Tax Council through Secretary, 5th floor, Tower -Jeevan Bharti Building, Janpath Road, Cannaught Place, New Delhi-110001.
3. The Commissioner of Goods and Service Tax, Central Annexe Building, Veerchand Patel Path, Patna, Bihar.
4. The Chief Commissioner, Department of Trade and Taxes, Government of National Capital Territory, 1st Floor, Vyapar Bhawan, I.P.State, New Delhi-110002.
5. The Assistant Commissioner, State Tax, Patna South-2, Patna, Bihar.
6. The ETO Cum Proper Officer, Ward-8, Excise and Taxation Department, Additional Town Hall building, Sector 70C, Chandigarh, email-ETOward8gst@gmail.com.

... ... Respondents

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Appearance :

For the Petitioner	:	Mr. Krishna Mohan Mishra, Advocate
		Mr. Prasoon Kumar, Advocate
For the UoI	:	Mr. Anshuman Singh, Senior SC
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 MR. JUSTICE KUMAR MANISH

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

2 30-06-2026 Heard learned counsel for the petitioner and learned Senior Standing Counsel for the CGST & CX as also learned GP-7 for the State.

2. This writ application has been filed seeking the following reliefs:-

> "i. To issue writ of certiorari to quash and set aside the order passed by respondent no. 6 dated 31.12.2025 u/s 73 of the Central Goods and service tax Act (hereinafter referred to as the CGST Act or Act) because the petitioner had already deposited tax with respect to turnover before issue of notice for making assessment. The respondent adjudicatory authority therefore, had not jurisdiction to initiate proceeding u/s 61 and make assessment u/s 73 of Central Goods and Service Tax Act.
> ii. To hold and declare that the order passed on 31.12.2025 is against the principle of Natural Justice as the respondent has not provided opportunity of personal hearing before passing order nor had considered the evidence and document regarding payment of tax. The order therefore is against the principle of natural justice.
> iii. To further hold and declare that the petitioner has already paid tax as per law within the time allowed and had also filed return as prescribed, the charging of interest and imposing penalty, therefore, is illegal, arbitrary and unreasonable."

3. It is the case of the petitioner that the petitioner is registered under the Goods and Services Tax Act (in short 'GST Act') in the State of Bihar, the National Capital of Delhi and Chandigarh. For the period from April 2021 to March 2022, the petitioner has taken lease of parking space from the three organizations and entered into lease agreement. The organizations are East Central Railway, Patna, Municipal Corporation, Chandigarh and Container Corporation of India, New Delhi. The petitioner made payment of licence fee of Rs.101,45,780/- to the Container Corporation of India, New Delhi, Rs.396,51,850/- to the Municipal Corporation, Chandigarh and Rs.142,21,343/- to the East Central Railway at Patna. The petitioner claims to have deposited and paid tax of Rs.115,23,596/- (18% of Rs.640,19,974/-) under Section 9(3) and 9(4) of the CGST Act. It is, thus, submitted that the petitioner has deposited the tax on the total amount of licence fee paid to the respondents.

4. In the background of the aforesaid facts, it is submitted that the petitioner has filed quarterly return under Section 39 and annual return under Section 44 of the CGST Act to the Assessing Officer at Chandigarh, National Capital of Delhi and also to the Assessing Officer, Patna, Bihar. The returns were filed separately within the three states and union territory showing therein the turnover and the amount of tax paid.

5. The bone of contention is that while the Adjudicatory Officers at Patna and Delhi have accepted the return, the Adjudicatory Authority at Chandigarh issued notice under Section 61 of the CGST Act dated 11.08.2025 making allegation therein that the petitioner had not paid tax at the rate of 18% under reverse charge mechanism on the aforesaid amount of licence fee. Paragraphs ‘7’ and ‘8’ of the writ application are being reproduced hereunder for a ready reference:-

> “7. That, it is stated that the adjudicatory officer at Patna and Delhi has accepted the return however, the adjudicatory authority at Chandigarh issued notice u/s 61 of CGST Act dated 11.08.2025, making allegation therein that the petitioner had not paid tax at the rate of 18 percent under reverse charge mechanism on aforesaid amount of license fee. As per notice the petitioner had paid license fee (lease rent) of Rs.6,43,20,182/- but he had not deposited tax of Rs.57,88,816/- under Central Goods and Service Tax Act, and Rs.57,88,816/- under State Goods and Service Tax Act. The respondent therefore, initiated proceeding u/s 61 of the Act. The respondent also proposed to charge interest of Rs.41,62,238/- and 41,62,238 under CGST and SGST respectively. The claim of input tax credit was also doubted in the notice. This notice however, has not been served to the petitioner.
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> Photocopy of notice in prescribed form no. ASMT-10 issued by respondent no.- 6 is annexed herewith as annexure-P/3 which form part of this petition.

> 8. That, it is stated that issue of notice under section 61 of the Act dated 11.08.2025 (Annexure-3) is illegal and without jurisdiction. Section 61 relates to scrutiny of return. As per section 61 of the GST Act, the adjudicatory authority could scrutinized the return which filed by the petitioner under section 39 and 44 of the GST Act. On scrutiny, if deficiency regarding non payment of tax is found, the authority could issue notice to the petitioner to explain the discrepancies/deviation."

6. Mr. Anshuman Singh, learned Senior Standing Counsel for the CGST & CX has taken a preliminary objection as to maintainability of the writ application in this Court. It is submitted that from the narration of facts present in the writ application itself, it would appear that the impugned order has been passed by the Assessing Officer at Chandigarh. Whatever be the decision, the same may be challenged only before a court of competent jurisdiction. The return was being filed separately at Chandigarh and the dispute has arisen out of the order passed by the Assessing Officer on the return filed by the petitioner at Chandigarh. In such view of the matter, no part of the cause of action has arisen within the jurisdiction of this Court. The fact that the petitioner has obtained licences/lease of parking space from East Central Railway, Patna, Municipal

Corporation, Chandigarh and Container Corporation of India, New Delhi would not, by any stretch of imagination, confer a jurisdiction upon this Court.

7. We agree with the submission of learned Senior Standing Counsel for the CGST & CX. In the considered opinion of this Court, the impugned order dated 31.12.2025 having been passed by the ETO-cum-Proper Officer, Ward No.8, Excise and Taxation Department, Additional Town Hall Building, Sector-70C, Chandigarh (Respondent No. 6), any challenge to the said order may only be made before a competent court having appellate power or supervisory power over the Respondent No. 6. Patna Court would have no jurisdiction to entertain this writ application.

8. This writ application is, therefore, dismissed as not entertained. Liberty is reserved to the petitioner to apply for appropriate remedy before appropriate forum, as may be advised to him.

(Rajeev Ranjan Prasad, J)

(Kumar Manish, J)

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