# IN THE HIGH COURT OF JUDICATURE AT PATNA
**Civil Writ Jurisdiction Case No.4588 of 2026**

======================================================

M/S Patliputra Hytech Infra Private Limited a Private Limited Company incorporated under the Companies Act, 1956 having its registered office at 301, Mharaja Kameshwar Complex, Frazer Road, pOlice Station- Kotwali, District- Patna through its Director namely Mr. Mukesh Kumar, aged about 29 years, son of Jai managal Prasad Singh, Resident of Gurian, Chandes, Nuawon, Kaimur (Bhabhua), P.O. Nuawon, P.S. Chandes, District Kaimur (Bhabhua), Bihar (802132).

... ... Petitioner

Versus

1. The Union of India through the Secretary, Ministry of Finance, (Department of Revenue) No. 137, North Block, New Delhi- 110001.
2. The State of Bihar through the Commissioner and Secretary, Finance Department, Vikas Bhawan, Bailey Road, Patna- 800015.
3. The Joint Commissioner of State Tax, Patna Central 2, Patna West, Bihar Ground Floor, Chandpura Palace, Opposite Dadi Maa Temple, Bank Road, West Gandhi Maidan, Patna, Bihar- 800001.
4. The Deputy Commissioner of State Tax, Patna Central 2, Patna West, Bihar Ground Floor, Chandpura Palace, Opposite Dadi Maa Temple, Bank Road, West Gandhi Maidan, Patna, Bihar- 800001.

... ... Respondents

======================================================

**Appearance :**

| | | |
|---|---|---|
| For the Petitioner/s | : | Mr. Sharwan Kumar Jha, Advocate<br>Mr. Amit Kumar Singh, Advocate |
| For the State | : | Mr. Vivek Prasad, GP 7 |
| For the CGST & CX | : | Mr. Amit Pandey, Senior Advocate<br>Ms. Ruchi Mandal, Advocate |

======================================================

**CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD**
**and**
**HONOURABLE MR. JUSTICE KUMAR MANISH**

ORAL ORDER

**(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)**

2 29-06-2026 Heard learned counsel for the petitioner and learned GP-7 for the State.

2. The petitioner has preferred this writ application seeking a writ in the nature of Writ of Certiorari to quash and cancel the show cause notice dated 02.02.2024 and the

subsequent summary order vide FORM GST DRC-01 on the same date and impugned order under Section 73 of the Central Goods and Services Tax/ Bihar Goods and Services Tax Act, 2017 dated 27.02.2025.

3. Learned counsel for the petitioner submits that his sole contention would be with regard to the legality and validity of the show cause notice as contained in FORM GST DRC-01. It is submitted that on a bare perusal of the FORM GST DRC-01 (Annexure 'P/2'), it would appear that it is an unsigned notice.

4. No other contention has been raised before this Court.

5. Learned GP-7 for the State submits that if it is so, the petitioner would have brought it to the notice of the authority i.e. Deputy Commissioner of State Tax, Gandhi Maidan, Patna West, Bihar. Instead of pointing out to the authority that the notice as contained in Annexure 'P/2' is not a notice in the eye of law, the petitioner has chosen to move this writ application directly before this Court.

6. Learned counsel further submits that FORM GST DRC-01 (Annexure 'P/1') is dated 02.02.2024 and on perusal of this, it would appear that it was issued on 02.02.2024 under

signature of Ms. Sweta Rani, Deputy Commissioner of State Tax, Gandhi Maidan Circle, Patna.

7. Having heard learned counsel for the petitioner and learned GP-7 for the State, we are of the considered opinion that this writ application, as framed, is not fit to be entertained. The petitioner has moved this Court directly. There is no statement that prior to moving this Court in its writ jurisdiction, the petitioner had ever approached or submitted any response to the Deputy Commissioner of State Tax, Gandhi Maidan, Patna West, Bihar. Moreover, Annexure ‘P/1’ dated 02.02.2024 is a signed notice.

8. In such circumstances, we dismiss the writ application but with liberty to the petitioner to make an appropriate submission before the Deputy Commissioner of State Tax, Gandhi Maidan Circle, Patna with regard to any defect in the notice in FORM GST DRC-01.

9. This writ application stands disposed of accordingly.

**(Rajeev Ranjan Prasad, J)**

**(Kumar Manish, J)**

anjali/-

| | | | |
|---|---|---|---|
| **U** | | | |