

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6140 of 2026

ITC Limited through its Authorized Representative Satya Prasad, Aged about 40 years, Gender Male, Son of P Manamtha Rao, Resident of 07 Main Road Gudari, PO and PS Gudari, Rayagada Odisha Pincode 765026, and presently working as Branch Manager, Patna Marketing Branch ITC Patna, district Patna.

... .. Petitioner/s

Versus

1. The Commissioner of Central GST and Central Excise Patna - I 3rd Floor CR Building (Annexe), Bir Chand Patel Path, Patna-800001.
2. The Assistant Commissioner, CGST and CEX Division Bhagalpur, Ground Floor, Kiran Vatika, ShitlaSthan Road, Tilakmanjhi, Bhagalpur - 812001.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr. Sachindra Kumar Tiwary, Advocate.
For the Respondent/s : Mr. Anshuman Singh, Sr.SC, CGST &CX.

CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE SUNIL DUTTA MISHRA
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

2 21-07-2026 Heard Mr. Sachindra Kumar Tiwary, learned counsel

for the petitioner and Mr. Anshuman Singh, learned senior

standing counsel for the CGST & CEX.

2. This writ application has been filed for issuance of direction prohibiting the respondents from proceeding with the adjudication of Show Cause notice No. V(12)/8-CEP/90/7061 dated 10.12.1990 which has already been adjudicated twice over and has thereafter been held to be premature and non-est by the CEGAT, Calcutta in Final Order No.A/452/CAL/98 dated 12.05.1998.



3. It is pointed out that the issues raised in the writ application are squarely covered by the judgment passed on 21.04.2026 in C.W.J.C. No.5664 of 2026 and 2 other analogous matters.

4. This writ application is thus, disposed of in terms of our judgment dated 21.04.2026 in C.W.J.C. No.5664 of 2026 and 2 other analogous matters.

(Rajeev Ranjan Prasad, J)

(Sunil Dutta Mishra, J)

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