IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5672 of 2025

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M/s Shiv Ram Rice Mills its Proprietor Ranjeet Kumar Mahto Son of Ram Sagar Mahto Resident of Ward No-15 Bhuswar, P.O and P.S-Bhuswar, District-Samastipur.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Taxes, New Secretariat, Patna.
2. The Assistant Commissioner of State Taxes, Samastipur Circle, Samastipur.
3. The Additional Commissioner (Appeal) of Darbhanga Commissionery, Darbhanga.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Alok Kumar, Adv. Ms. Swarna Roy, Adv. Ms. Richa Rajiv Singh, Adv. Mr. Kamal, Adv. Mr. Akshat Arghya, Adv.
For the Respondent/s	:	Mr.Government Pleader (7)

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE RAJ KUMAR

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

9 24-06-2026 The present writ petition has been filed seeking the following reliefs:-

> *"1(A). For setting aside the assessment order dated 24.04.2024 & order passed under Section 73 of BGST Act on 26.04.2024 passed by the adjudicating authority and the appellate order dated 23.10.2024 passed by the Respondent No. 3.*
> *(B). For setting aside the demand as DRC-07 dated 26.04.2024.*
> *(C). Issue a writ of mandamus directing the Respondents to refrain from taking any coercive action against the petitioner concerning the impugned tax liability."*

2. At the outset, the learned counsel for the petitioner has

pointed out that though the claim of the petitioner has been accepted for the financial year 2020-21 as also for the financial year 2021-22 to the extent that rice is an exempted item and the Respondents have consequently granted relief to the petitioner by dropping the proceedings, however in similar circumstance in the case of the petitioner, for the financial year 2018-19, tax has been imposed to the tune of Rs. 1,63,99,220/- by the impugned order dated 24.04.2024, passed by the Assistant Commissioner, State Tax, Samastipur Circle, Samastipur under Section 73(9) of the Central / Bihar Goods and Services Tax Act, 2017.

3. *Per contra*, the learned counsel for the Respondents has tried to justify the said Act by saying that the initiation of assessment proceedings is a statutory and periodical exercise required to be undertaken for each financial year independently, hence it is possible that the petitioner might not have responded to the show cause notice, leading to passing of the impugned order dated 24.04.2024.

4. Nonetheless, considering the fact that the aforesaid order dated 24.04.2024 is an *ex parte* order, it is submitted by the learned counsel for the Respondents that in case the petitioner files appropriate representation within a period of two weeks

from today with regard to the financial year 2018-19, the same would definitely be considered in accordance with law and a reasoned and a speaking order shall be passed within a period of six weeks, thereafter.

5. Having regard to the facts and circumstances of the case, the aforesaid order dated 24.04.2024, passed by the Assistant Commissioner, State Tax, Samastipur Circle, Samastipur stands annulled, however the petitioner is granted liberty to file appropriate representation for the financial year 2018-19 within a period of two weeks from today, which shall be considered by the Assistant Commissioner, State Tax, Samastipur Circle, Samastipur and thereafter, he shall pass a reasoned and a speaking order, in accordance with law, within a period of six weeks. However, it is made clear that in case no representation is filed within a period of two weeks from today, the aforesaid order dated 24.04.2024 shall regain its force and would not be amenable to any further challenge.

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

(Mohit Kumar Shah, J)

(Raj Kumar, J)

Ajay/-

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