IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5467 of 2025

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1. M/s Aman Bricks a proprietary concern having its office at Bhirha, Amarpur, Surajgarha, Lakhisarai, Bihar, Pin- 811106 through its proprietor Kumari Nirupam (Femal), age- 58 yrs, W/o- Amrendra Kumar @ Amarendra Kumar, R/o- Bhirha, Amarpur, Surajgarha, Lakhisarai, Bihar, Pin- 811106
2. The State of Bihar and others Bihar

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, State Tax, Bihar, Patna Vikash Bhawan, Patna.
2. The Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Additional Commissioner of State Tax (Appeal), Bhagalpur Division, Bhagalpur, Bihar.
4. The Deputy Commissioner of State Tax, Lakhisarai, Bhagalpur, Bihar.
5. The Union of India through the Secretary, Finance Department, Government of India, New Delhi.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Ms. Roona, Advocate
For the State	:	Mr. Vivek Prasad, GP-7
For the UOI	:	Mr. Anshuman Singh, Sr. SC CGST & CX

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CORAM: HONOURABLE MR. JUSTICE ANIL KUMAR SINHA
and
HONOURABLE MR. JUSTICE VIKASH KUMAR

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE ANIL KUMAR SINHA)

3 23-07-2026 Heard learned counsel for the parties concerned.

2. The present writ application has been filed for quashing of show cause notice (SCN) dated 27.12.2023 in Form of GST DRC-01, quashing the order dated 30.04.2024 passed by the Deputy Commissioner of State Tax, Lakhisarai, Bhagalpur in DRC- 07 and quashing the order dated 06.02.2025 bearing Memo no. 55, passed in

Appeal no. (ARN) AD100125009833N.

3. Ms. Roona, learned Counsel for the petitioner submits that the petitioner is engaged in the business of brick kiln operated under the name and style of“Aman Bricks”, having GSTIN10AOQPN1123FIZG.

4. Learned Counsel for the petitioner further submits that the assessment of tax has been made on the basis of estimation by the Assessing Authority and in an identical matter, a Coordinate Bench of this Court in ***M/s King Bricks versus State of Bihar in C.W.J.C. No. 8948 of 2025***, has remanded the matter back to the authorities to pass a fresh order of assessment after granting adequate opportunity of hearing to the petitioner.

5. Accordingly, the submission is that the present writ application is fully covered by the order dated 13.03.2026 passed by the Coordinate Bench of this Court in M/s King Bricks versus State of Bihar in C.W.J.C. No. 8948 of 2025.

6. Learned counsel appearing for the State does not dispute the aforesaid submissions made by learned Counsel for the petitioner and submits that the writ petition may be disposed in the light of the judgment passed by the Coordinate Bench of this Court in M/s King Bricks versus State of Bihar.

7. Having considered the submissions made by the parties and the fact that in similar circumstance, a Coordinate Bench of this Court has remanded the matter back to the Assessing Authority for

passing a fresh order after providing adequate opportunity of hearing to the petitioner, the present writ application is disposed of strictly in terms of the order dated 13.03.2026, passed in C.W.J.C. No. 8948 of 2025 (M/s King Bricks versus State of Bihar).

8. Consequently, the Show cause notice dated 27.12.2023 relating to the assessment year 2018-19 and the Order dated 30.04.2024, passed in DRC-07 and the Order dated 06.02.2025 bearing memo no. 55, passed in Appeal No. AD100125009833N are hereby set aside. The matter is remitted back to the Assessing Authority to undertake fresh steps for passing fresh order strictly in accordance with the provisions contained in the Bihar Goods and Services Tax Act, 2017 and in the light of aforesaid judgment, after providing adequate opportunity of hearing to the petitioner, and thereafter pass a final order within a period of six months from the date of receipt/production of a copy of this order.

(Anil Kumar Sinha, J)

(Vikash Kumar, J)

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