IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6403 of 2025

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M/S Aman Bricks a proprietary concern having its office at Bhirha, Amarpur, Surajgarha, Lakhisarai, Bihar, Pin-811106 through its proprietor Kumari Nirupam age 58 yrs, W/o Amrendra Kumar @ Amarendra Kumar, R/o Bhirha, Amarpur, Surajgarha, Lakhisarai, Bihar, Pin-811106.

... ... 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

For the Respondent/s : Mr. Vivek Prasad, Government Pleader (07)

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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 24-07-2026 1. Heard learned counsel for the parties concerned.

2. The present writ application has been filed by the petitioner for setting aside the show cause notice dated 18.09.2023 in form of GST DRC-01 issued for the financial year 2017-18, for quashing the order dated 31.10.2023 passed by Deputy Commissioner of State Tax, Lakhisarai, Bhagalpur in

DRC-07 imposing tax, interest and penalty of Rs. 451732.26 /- , for quashing the order dated 06.02.2025 bearing Memo No. 56 passed in Appeal No. (ARN) AD100125009815L, for refund of amount of Rs. 2,68,000/- with applicable rate of interest deducted from the petitioner's bank account and also for status quo as well as de-freez / release the petitioner's bank account in Bank of India, Munger with immediate effect.

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 "M/s Aman Bricks", having GSTIN No. 10AOQPN1123F1ZG.

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 Co-ordinate Bench of this Court in M/s King Bricks versus The 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, submission is that the present writ application is fully covered by the order dated 13.03.2026 passed by Co-ordinate Bench of this Court in M/s King Bricks versus The 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 Co-ordinate Bench of this Court in M/s King Bricks versus The State of Bihar.

7. Having considered the submissions made by the parties and the fact that in similar circumstance a Co-ordinate 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 The State of Bihar).

8. Consequently, the impugned show cause dated 18.09.2023, impugned order dated 31.10.2023 and appellate order dated 06.02.2025 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.

9. With the aforesaid observation and direction, this writ application is disposed of.

(Anil Kumar Sinha, J)

(Vikash Kumar, J)

praful/-

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