**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No.6351 of 2025**

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M/s Mahal Int Udyog, through its Proprietor Anil Bihari, aged about-63 years, S/o-Sri Kailash Prasad, R/o-Dibdih, near Fly Over, Ashok Prasth, Post and P.s-Doranda, Dist-Ranchi presently doing business at Banbalpur, Post-Giriyak P.s-Giriyak, Dist-Nalanda-803109, Adhar no. 219774036206, Mob-9162555465 GSTN-10AJVPB9166E1Z8

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Bihar GST, Tax Bhavan, Birchand Patel Patha, Patna-1
2. The Additional Commissioner of State Tax, Appeal, Patna West Division, Tax Bhavan, Birchand Patel Path, Patna-1.
3. The Additional Commissioner of State Tax, Patna East Division, Anta Ghat, P.O-Bankipur, P.s-Pirbahore, Dist-Patna-1.
4. The Joint Commissioner of State Tax, Biharsharif Circle, Nalanda.
5. The Deputy Commissioner of state tax, Biharsharif Circle, Nalanda.

... ... Respondent/s

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**Appearance :**

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| For the Petitioner/s | : | Mr.Sanjay Jha |
| | | Mr. Samir Minhaj |
| | | Mr. Raj Rani Choudhary |
| | | Mr. Shashi Bhushan Singh |
| For the Respondent/s | : | Mr. Vivek Prasad, Government Pleader (7) |
| | | Mr. Sanjay Kumar, AC to GP 7 |

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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)**

4 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 order dated 04.01.2025 in Appeal

Case No. GST / BS - 46 / 2024-25 relating to the assessment year 2018-19 to 2021-22 passed by the appellate authority as well as for quashing the ex-parte assessment order dated 13.09.2023 for the period 2018-19 to 2021-22 and for stay of the operation of impugned assessment order.

3. Mr. Sanjay Jha, 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 Mahal Int Udyog”, having GSTIN No. 10AJVPB9166E1Z8.

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 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 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 order dated 04.01.2025 relating to the assessment year 2018-19 to 2021-22 and the assessment order dated 13.09.2023 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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