IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7252 of 2026

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M/s. Muskan Int Udyog No. 2 through its Proprietor Rajeshwar Prasad, aged about 59 years (Male), Son of Sita Ram Prajapati, Resident of Sakari, Vill and P.O. Sakari, P.S- Kudra, Kaimur, District- Bhabhua, Bihar- 821108.

... ... Petitioner/s

Versus

1. The Union of India through the Commissioner CGST, Central Revenue Building Annexe, Birchand Patel Path, Patna- 800001.
2. The Deputy Commissioner of State Tax, Office of Deputy Commissioner of State Tax, Bhabhua Circle, Magadh, Bihar.
3. The Joint Commissioner of State Tax, Office of Joint Commissioner of State Tax, Bhabhua Circle, Magadh, Bihar.
4. The Punjab National Bank, Kudra, Post Office and Police Station-Kudra, District- Kaimur, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Amarjeet, Advocate
For the Respondent/s	:	Mr. Amit Pandey, Sr. S.C. CGST
		Ms. Shilpi Keshri, Jr. S.C. CGST
For PNB	:	Mr. Ranjan Ghoshvare, Advocate (R. No.- 4)
For State	:	AC to SC- 11

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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 21-07-2026 Heard learned counsel for the parties concerned.

2. The present writ application has been filed for setting aside the impugned Ex-parte Assessment order dated 26.06.2025 (Annexure-P/1) relating to the financial year 2023-24, quashing and setting aside the impugned summary of order issued in Form-GST DRC-07 dated 26.06.2025 (Annexure-P/2), quashing the recovery letter dated 06.01.2026 issued in Form of

GST DRC-13 and further for a direction for release of the petitioner's bank account, which was attached by the respondent vide order dated 20.01.2026.

3. Mr. Amarjeet, 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. Muskan Int. Udyog", having GSTIN 10BBYPP1329P1Z3.

4. Learned Senior 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 Senior 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 impugned Ex-parte Assessment order dated 26.06.2025 (Annexure-P/1) relating to the financial year 2023-24, impugned summary of order issued in Form-GST DRC-07 dated 26.06.2025 (Annexure-P/2), and the recovery letter dated 06.01.2026 issued in Form of GST DRC-13 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. Consequently, the order of attachment of the petitioner's bank account dated 20.01.2026 is also hereby quashed.

(Anil Kumar Sinha, J)

(Vikash Kumar, J)

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