IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6094 of 2026

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M/s Uttam Ent Udyog a proprietary concern Having its office at Karanpura, Goreyakothi, Siwan, Bihar through its Proprietor Shri. Uday Kumar Singh (Male, aged about 48 Years) Son of Shri. Vijay Kumar Singh, Resident of Vill. - Chachopali, Nawaka Tola, Post Karanpura, Chachopali, Siwan, Bihar - 841506.

... ... Petitioner/s

Versus

1. State of Bihar through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. Asst. Commissioner of State Tax, Siwan, Saran, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. D.V. Pathy, Sr. Adv. Mr. Sadashiv Tiwari, Adv. Mr. Hiresh Karan, Adv. Mr. Shivani Dewalla, Adv.
For the Respondent/s	:	Mr.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)

2 14-07-2026 1. Heard Mr. D.V. Pathy, learned senior counsel for the petitioner and Mr. Vivek Prasad, learned Government Pleader No. 7 for the State.

2. The present writ application has been filed challenging the order dated 15.04.2024 passed by the adjudicating authority adjudicating the tax liability for the period 2018-19 to the tune of Rs. 5,59,884 /-.

3. The petitioner is registered as a dealer, who is engaged in construction of bricks.

4. Mr. Pathay, learned counsel submits that

assessment / adjudication of tax liability has been done by the respondent no. 2 / Assistant Commissioner of State Tax, Siwan merely on the basis of estimate and without any cogent and scientific evidence or material available on record, which is in violation of Section 7 & 9 of the Bihar Goods & Services Tax Act, 2017 (for short "BGST"). He further submits that writ petition is fully covered by the judgment rendered by this Court in C.W.J.C. No. 7580 of 2025 and C.W.J.C. No. 7616 of 2025.

5. Mr. Vivek Prasad, learned counsel for the State respondents submits that it is true that the writ petition is covered by the aforesaid judgments and the present writ application may be disposed off in line with the judgment and order passed by Division Bench of this Court earlier.

6. Having regard to the submissions made by the parties and the fact this case is covered by the aforesaid judgment, the impugned ex-parte demand order dated 15.04.2024 along with summary order in form GST DRC -07 for the financial year 2018-19 issued / passed by Assistant Commissioner of State Tax, Siwan Circle, Siwan are quashed.

7. The respondents are directed to undertake fresh steps strictly in accordance with the provision contained under the BGST and after providing an adequate opportunity of

hearing to the petitioner, the final order shall be passed. Such exercise shall be completed within a period of six months from the date of receipt / production of a copy of this order.

8. It is made clear that in case the petitioner does not co-operate with the concerned officials, the respondents shall be at liberty to proceed ex-parte.

9. It goes without saying that since now the impugned order has been set aside, consequently, the bank account which has allegedly been attached by the authority, shall be released immediately.

10. With the aforesaid direction and observation, the present writ application stands disposed off.

(Anil Kumar Sinha, J)

(Vikash Kumar, J)

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