IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6283 of 2026

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Jay Maa Ambika Int. Udyog, through its Proprietor, Vijay Kumar Gupta, Resident of Vilge - Hussepur Tala Dobordhia, Hussepur, Muzaffarpur, Bihar - 843125.

... ... Petitioner/s

Versus

1. The State of Bihar, through the Commissioner of State Tax, Vikas Bhawan, Bailey Road, Patna.
2. The Joint Commissioner of State Tax, Muzaffarpur.
3. The Assistant Commissioner of State Tax, West Muzaffarpur Circle, Muzaffarpur.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mrs. Archana Shahi, Sr. Advocate Mr. Alok Kr. Shahi, Advocate Mrs. Nisha Kumari, Advocate
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 15-07-2026 Heard learned counsel for the parties concerned.

2. The present writ application has been filed for setting aside and quashing the impugned order dated 26.12.2023 passed under Section 73(9) of the BGST/CGST Act, 2017 along with the summary order in Form GST DRC-07 relating to the assessment year 2018-19 and further for issuance of a direction for release of the petitioner's bank account, which was attached by the respondent vide order dated 17.03.2026.

3. Ms. Archana Shahi, learned Senior Counsel for the petitioner submits that the petitioner is engaged in the business of brick kiln, having GSTIN 10AJMPG4330J1ZL.

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 in C.W.J.C. No. 8948 of 2025 dated

13.03.2026.

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 order dated 26.12.2023 passed under Section 73(9) of the BGST/CGST Act, 2017 along with the summary order in Form GST DRC-07 relating to the assessment year 2018-19 is 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 17.03.2026 is also hereby quashed.

(Anil Kumar Sinha, J)

(Vikash Kumar, J)

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