IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7565 of 2025

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M/s. Pawan Int. Udyog, through its Proprietor Krishnadeo Prasad Yadav, Male, aged about 59 years, Son of Hari Yadav, Resident of Temple Kandopur, Adampur, Nalanda, Bihar 803109.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Taxes, Bihar, Office of the Commissioner of State Taxes, 2nd Floor, Vikas Bhawan, Bailey Road, Patna, Bihar.
2. The Joint Commissioner, State Taxes, Bihar Sharif, Office of the Joint Commissioner, Circle Bihar Sharif, Commercial Taxes Building, Near Old Bus Stand, Bihar Sharif, Nalanda, Bihar.
3. The Deputy Commissioner, State Taxes, Bihar Sharif, Office of the Deputy Commissioner, Circle Bihar Sharif, Commercial Taxes Building, Near Old Bus Stand, Bihar Sharif, Nalanda, Bihar.
4. The Assistant Commissioner, State Taxes, Bihar Sharif, Office of the Assistant Commissioner, Circle Bihar Sharif, Commercial Taxes Building, Near Old Bus Stand, Bihar Sharif, Nalanda, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Harsh Kaushal, Advocate
		Mr. Yashraj Bardhan, Advocate
		Ms. Annapurna Sinha, Advocate
		Mr. Amit Kumar, Advocate
For the Respondent/s	:	Ms. Roona, AC to GP-7

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE ARUN KUMAR JHA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

3 08-04-2026 The present writ petition has been filed seeking the following reliefs:-

> *"(i) For quashing and setting aside the impugned order dated 25.04.2024, whereby a cumulative demand of 92,51,744/- was raised under Form DRC-07. The impugned order is based on a procedurally improper Show Cause Notice (SCN), issued under Form DRC-01, which is intended solely for unregistered entities, as*

clarified in Radha Krishan Industries v. State of Himachal Pradesh (2021), and is thus unsustainable in law.

(ii) For directing the Respondents to ensure strict adherence to statutory and procedural safeguards under the GST Act, as well as compliance of principles of Natural justice in any future proceedings against the Petitioner, including issuing appropriate Show Cause Notices, sharing material evidence relied upon, and providing adequate opportunity for representation to prevent arbitrary actions.

(iii) For directing the Respondents to review the assessment proceedings and conduct a fresh and fair assessment, if required, in compliance with the GST Act and in adherence to principles of natural justice. The Respondents must consider material evidence, review the detailed submissions made by the Petitioner, and ensure transparency and fairness in the process.

(iv) For granting of interim relief by staying the effect and operation of the impugned order dated 25.04.2024 and direct the Respondents to refrain from initiating any further coercive actions against the Petitioner."

2. At the outset, the learned counsel for the parties have relied upon a judgment dated 30.08.2025, passed in the case of **Rounak Int Udyog vs. the State of Bihar (CWJC No.7580 of 2025)**, the operative portion whereof is reproduced hereinbelow:-

"2. Perusal of the records, it is evident that Respondents before levying tax, interest, penalty insofar as consumption of coal to produce bricks, no yardstick has been taken note of to the extent what would be the quantum of coal read with the production of bricks so as to draw inference that petitioner had manipulated while

generating Invoice read with e-Way bill. For example for production of one ton of bricks, the quantity of coal required typically ranges from 100 to 250 kilograms, proportionately production of bricks and purchase of coal are to be read with relevant papers. This exercise has not been under taken by the Respondents. In the light of these facts and circumstances, the petitioner has made out a case so as to interfere with the impugned decision of the Respondent. Accordingly, it is set aside.

3. Respondents are hereby directed to take out fresh necessary steps strictly in accordance with the technical issue and also providing ample opportunity of hearing to the petitioner. The above exercise shall be completed within a period of six months from the date of receipt of this order. Petitioner shall cooperate with the concerned official Respondents."

3. The learned counsel for the respondent-State submits that in view of the aforesaid judgment passed in the case of ***Rounka Int Udyog*** (supra), he has got no objection in case the matter is remanded back to the appropriate authority.

4. Having regards to the facts and circumstances of the case, the impugned order dated 25.04.2024 passed by the Joint Commissioner, State Tax, Bihar Sharif Circle in Case No.13 of 2024-25 is quashed. The respondents are hereby directed to undertake fresh steps strictly in accordance with the provisions contained under the Bihar Goods and Services Tax Act, 2017 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.

5. It is needless to state that in case the petitioner does not co-operate with the concerned officials, the respondents shall be free to proceed ex parte.

6. The writ petition stands allowed.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

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