IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7617 of 2025

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Maruti Int Udyog a proprietorship concern having its office at Mureth, Narhi, Madhubani, Bihar-847229 through its proprietor Satish Jha, (Male, aged about 49 years), son of Shri Hridayakant Jha, resident of Vill Parjuar, P.O. Parjuar, Police Station-Arer, Parjuar, Madhubani, Bihar-847229.

... ... Petitioner/s

Versus

1. State of Bihar through the Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna-800001.
2. Asst. Commissioner of State Tax, Madhubani, Darbhanga, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. D.V.Pathy, Sr. Adv.
		Mr.Sadashiv Tiwari, Adv.
		Ms. Shivani Dewalla, Adv.
For the Respondent/s	:	Mr.Standing Counsel (11)

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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 15-04-2026 The present writ petition has been filed seeking the following reliefs:-

> *"1(i). The order dated 06.12.2023 (as contained in Annexure -P3 series) passed by the respondent no. 2 for the Tax Period 2022 -23 under Section 73 of the Bihar Goods and Services Tax Act, 2017 (hereinafter called the Act) merely on the basis of estimation of sale on the basis of purchase of coal without taking notice of the tax invoice and the corresponding purchases shown in the GST returns in absence of any statutory provision enabling such estimate on mere guesswork in absence of*

a supply of goods being in contravention of section 7 and 9 of the Act that too without issue of notice under Section 75 (4) of the Act before passing an adverse order and also in view the content of the show cause notice, the subsequent notice and the order being the same without consideration of the written explanation/submission and also without application of judicial mind and also being counter to the settled principles of natural justice is wholly illegal and without jurisdiction?
(ii). the summary of the order in Form GST DRC - 07 (as contained in Annexure -P3 series) quantifying the demand of tax, interest and penalty for the Tax Period 2022-23 be set aside and quashed."

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 ex-parte Demand Order bearing Reference No. ZD1012230059430 dated 6.12.2023 along with the summary order in form GST DRC-07 for the F.Y.-2022-23 (Annexure P-3 series), issued by the Assistant Commissioner of State Tax, Madhubani:Darbhanga:Bihar are 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)

Ajay/-

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