IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8948 of 2025

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M/s King Bricks a proprietorship firm having its place of business at Karanpur, Fatehpur, Block- Barsoi, P.O- Fatehpur, P.S- Kachna, District- Katihar, Bihar- 854317 through its proprietor namely Raja Pradhwani, male, aged about 43 Years, Son of Sri Ghanashyam Das Pradhwani, residing at Jagadish Chandra Sarani, Raiganj, Uttar Dinajpur, Village- Kumardangi, P.O and P.S- Raiganj, District- Uttar Dinajpur, West Bengal- 733134.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner, Commercial Tax Department, Government of Bihar.
2. The Assistant Commissioner of State Tax, Katihar Circle, Purnea Division, Katihar, Bihar.
3. The Deputy Commissioner of State Tax, Katihar Circle, Purnea Division, Katihar, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Anubhav Khowala, Advocate
For the Respondent/s	:	Mr.Government Pleader 07

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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)

2 13-03-2026 The present writ petition has been filed seeksing the following reliefs:-

> *"(i) For issuance of a writ in the nature of certiorari or any other appropriate writ, order or direction for quashing of the ex-parte Demand Order bearing Reference No. ZD100424037900X dated 29.04.2024 along with a summary order in form GST DRC-07 dated 29.04.2024 (Annexure P/1 series) issued by the respondent no. 3 on GST Portal, whereby a total demand of tax along with interest and penalty amounting to Rs 26,66,667.40 has been created against the petitioner under sub-section 9 of section 73 of the Central*

Goods and Services Tax Act, 2017 or the Bihar Goods and Services Tax Act, 2017 for the tax period April 2018 - March 2019, without the authority of GST Law and without adhering to the principles of natural justice to the principles of natural justice as the show cause notices and intimation to show cause notice in relation to the above demand order were not effectively communicated to the petitioner and no opportunity of personal hearing was afforded before passing the above impugned order.

(ii) For issuance of a writ in the nature of certiorari or any other appropriate writ, order or direction for quashing of the Show Cause Notice bearing reference no. ZD1012230155915 dated 13.12.2023 along with a summary order in form GST DRC-01 dated 13.12.2023 (Annexure P/2 series) issued by the respondent no. 2, whereby a total demand of tax along with interest and penalty amounting to Rs 25,86,667.96 has been determined against the petitioner under sub-section 1 of section 73 of the CGST/BGST Act, 2017 for the tax period April 2018-March 2019, without adhering to the principles of effective natural justice as there was no communication of the impugned notice as it was merely uploaded in the "additional notices and orders" tab of the GST portal instead of the "notices and orders" tab and there was neither any opportunity of any personal hearing granted to the petitioner in the Impugned SCN nor it was provided before passing the adverse demand order which is violative of the provisions of section 75(4) of the CGST/BGST Act, 2017.

(iii) For further issuance of a writ or order or direction upon the respondents to drop the impugned proceedings against the petitioner for tax period April 2018-March 2019 and in case any clarifications is required by the respondents in relation to the allegations imposed upon the petitioner through the above impugned Show Cause Notice dated 13.12.2023 as confirmed by the above impugned Demand Order dated 29.04.2024, the respondents may further be directed to initiate a fresh proceedings by issuing a Show cause Notice (subject to

the limitation for issuance of such notices as envisaged under the CGST/ BGST Act, 2017) and after providing reasonable time to file a reply to the notice and an effective opportunity of personal hearing to the petitioner to represent their case, may complete the adjudication in accordance with the scheme of the CGST/BGST Act, 2017;

(iv) For further issuance of a writ or order or direction restraining the Respondents and any other authority executing any of the directions issued by the said respondents, from taking any coercive action for recovery of the amount of tax, interest and penalty demanded in terms of the impugned order and granting stay of execution and operation of impugned order dated 29.04.2024 passed by the respondent no 3 during the pendency of this writ application."

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. ZD100424037900X dated 29.04.2024 along with the summary order in form GST DRC-07 dated 29.04.2024 (Annexure P/1 series) issued by the Deputy Commissioner of State Tax, Katihar Circle, Katihar 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)

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