IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9816 of 2025

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M/s Shiv Shakti Medical Agency, through its Partner Arvind Kumar Dokania (Male) aged about 49 years, son of Parmeshwar Lal Dokaniya, resident of 44 Shiv Shakti Medical Agency, near Doman Lal School, Bangaon Road, P.S- Saharsa Sadar, District- Saharsa, PIN Code-852201.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001
2. Central Board of Indirect Taxes and Customs (CBIC) through its Chairman, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001.
3. Principal Chief Commissioner, CGST and Central Excise, Patna Zone, GST Bhawan, Gandhi Maidan, Patna-800001.
4. Commissioner, CGST and Central Excise, Central Tax Audit Circle, Bhagalpur.
5. Commissioner-cum-Secretary of Commercial Taxes Department, KAR BHAWAN, Bir Chand Patel Marg, Patna-1.
6. Deputy/Assistant Commissioner, Central Tax Audit Circle, Bhagalpur
7. Superintendent (Gr.14), office of the Central GST and Central Excise, Audit Circle, Bhagalpur.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Dr. Ashok Kumar Sharma
For the Respondent/s	:	Mr. Amit Pandey, Sr. SC, CGST & CX
		Ms. Shilpi Keshri, Jr. SC, CGST & CX

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

"That the present writ petition is being

filed under Article 226 of the Constitution of India, in the nature of writ of Certiorari for quashing the demand notice under Form GST DRC-01A dated 24.03.2025 bearing C.No. II(39)10/GST Audit/Shiv Shakti/Gr.14/BGP/2024-25/2107, (Annexure: P/1 to this writ petition), issued by the Superintendent (Gr.14), CGST Audit Circle, Bhagalpur (Respondent No. 7) intimating the petitioner regarding the liability under section 74(5) of the CGST Act, 2017 amounting to total Rs.2,89,678/- including the interest and late fee, by which the petitioner was directed to pay the aforesaid amount within a period of 07(seven) days from receipt of this letter, failing which show cause notice will be issued under section 74(1) of CGST Act, 2017 to recover the Govt. dues.

Further, for issuance of an appropriate writ, order or direction in the nature of writ of Mandamus, directing and commanding the respondent concern to stay the implementation of the aforesaid demand notice date 24.03.2025 (Annexure: P/1 to this petition) till final disposal of this writ application.

Any other relief/reliefs to which the petitioner is found entitled too."

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to avail such alternative remedies as are available under the provisions contained in the Central Goods and Services Tax Act, 2017. Liberty, so sought, is granted.

3. Accordingly, the present writ petition stands disposed of.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

GAURAV S./-

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