IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9172 of 2025

==

M/s Indian Tributes through its Proprietor namely Mohammad Gohar, male, aged about-49 years, Son of Mohammad Nizamuddin, resident of G-1374, Dal Mil Road, Uttam Nagar, West Delhi, Delhi.

... ... Petitioner/s

Versus

1. The Union of India through the Commissioner of Central Goods and Service Tax, Patna.
2. The State of Bihar, through the Secretary, Commercial Tax Department, Bihar.
3. Commissioner of State GST, New Secretariat, Patna.
4. Additional Commissioner of State Taxes, Patna Range, Patna.
5. Joint Commissioner of State of Tax, Patna, Bihar.
6. Assistant Commissioner of State Tax, Patna, Bihar.

... ... Respondent/s

==

Appearance :

For the Petitioner/s	:	Mr.Shailesh Anand, Adv.
		Mr. Kumar Vivek, Adv.
For the Respondent/s	:	Ms. Shilpi Keshari, Jr. SC (GST)

==

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

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

Date : 22-04-2026

The present writ petition has been filed for quashing the order dated 30.4.2024, passed under Section 73 of the Bihar Goods and Services Tax Act, 2017 (hereinafter referred to as “the Act, 2017), issued by the Assistant Commissioner of State Tax, Gandhi Maidan Circle, Patna, i.e. the Respondent No. 6, by which a demand of Rs. 1,78,99,124/- has been imposed on account of short payment of taxes for the financial year 2018-

WEB COPY

19. The petitioner has also prayed for quashing of the order dated 10.1.2024, passed under Section 73(9) of the Act, 2017, issued by the office of the Joint Commissioner, Gandhi Maidan Circle, Patna, under the pen and signature of the Assistant Commissioner of State Tax, Gandhi Maidan Circle, Patna, i.e. the Respondent No. 6.

2. The learned counsel for the petitioner submits that the registration of the petitioner was cancelled, vide order dated 13.8.2018, whereas the notice under Section 73(1) of the Act, 2017 for the financial year, 2018-19 was issued after almost five years on 10.1.2024 by means of the same being uploaded on the GST portal. Thus, it is submitted that the petitioner was not expected to be regularly checking the GST portal for such a long period of five years, so as to ascertain as to whether any notice has been uploaded on the portal or not, under the provisions of the Act, 2017. The learned counsel for the petitioner has relied on a judgment dated 9.7.2025, rendered by a coordinate Bench of this Court in ***M/s Shree Shyam Trading Company vs. The Union of India & Ors.*** to contend that it has been held therein that insofar as non-compliance of Section 169 of the Act, 2017 is concerned, mere uploading of the notice / proceedings on a portal would not suffice, inasmuch as every day registered

WEB COPY

company cannot peruse the portal as to whether Respondents have uploaded certain material information or not, hence it is mandatory on the part of the official respondents to comply with minimum two modes, as have been mentioned in Section 169 of the Act, 2017.

3. *Per contra*, the learned counsel for the Respondents has though submitted that the notice was uploaded on the portal, hence due service of notice has been effected, in compliance of the provisions contained under Section 169 of the Act, 2017, however he has not denied the fact that the notice was not served by any other mode upon the petitioner, especially in view of cancellation of the registration of the petitioner almost 5 years prior to issuance of notice, hence he is not averse to the idea of the matter being remanded back for fresh consideration.

4. Having regard to the facts and circumstances of the case, we find that though the registration of the petitioner was cancelled on 13.8.2018, however the notice qua the petitioner was uploaded on the GST portal after lapse of more than five years, i.e. on 10.1.2024 and moreover, no other mode, as prescribed under Section 169 of the Act, 2017 was used for the purposes of service of notice. Hence, we find that appropriate opportunity of hearing has not been granted to the petitioner to

WEB COPY

put forth his case, which amounts to violation of the principles of natural justice, thus we deem it fit and proper to quash the order dated 30.4.2024, passed by the Respondent No. 6 and remand the matter back to him for fresh consideration, who shall issue a fresh notice within a period of two weeks from today, seek objections of the petitioner, grant opportunity of hearing to the petitioner and then pass fresh orders, in accordance with law and the provisions contained in the Act, 2017.

5. The writ petition stands allowed.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

Ajay/-

AFR/NAFR	AFR
CAV DATE	NA
Uploading Date	29.04.2026
Transmission Date	NA

WEB COPY