IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.9618 of 2025

Santosh Kumar S/o Ram Kumar Singh, resident of Naula Ward No. 10, Naula, Naula Birpur, Naula, Bhagwanpur, District- Bhagalpur - 85112-

... ... Petitioner

Versus

1. That State of Bihar through its Commissioner, State Tax, Bihar, Patna.
2. The Joint Commissioner, State Tax, Begusarai.
3. The Assistant Commissioner, State Tax, Begusarai.
4. The Additional Commissioner State Tax (Appeal), Central Division, Patna.

... ... Respondents

Appearance :

For the Petitioner/s	:	Mr. Rakesh Kumar Singh, Advocate
For the Respondent/s	:	Mr. Government Pleader (7)

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

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

3 29-04-2026 Heard the learned counsel for the parties.

2. The present writ petition has been filed seeking the following reliefs:

> *"(i) for issuance of a writ in the nature of certiorari commanding the respondent to quash the ex-party order dated Nil contained in Annexure- 6 passed by the respondent no. 3, whereas and whereunder, the respondent has imposed the tax for the period of October 2019 to March 2020, whereas the petitioner has already paid the tax in the return filed for the financial year 2020-21.*
>
> *(ii) for issuance of an order / orders to remand the matter to the respondent to look into the matter for ascertaining whether the tax for the period in question or not.*

(iii) for the direction or order to quash the notice dated 10.12.2020 and summary order passed under Rule 142(5) GST dated 15.01.2021 because both the notices not pursuant to the sub rule (3) of Rule 26 of the GST Rule.

(iv) Also direction of the respondents to remove the hold on bank account no. 2167102000001526 of IDBI Bank which is in the name of the petitioner."

3. Learned counsel for the petitioner submits that a sum of Rs. 4,68,356/- had been paid to the petitioner in the financial year 2019-20, as has been certified by the Executive Engineer, P.H. Division, Begusarai, however the turn over of the petitioner shown on the portal of the respondent was Rs. 8,02,776.78/-, hence the petitioner had filed his return accordingly. Nonetheless, a show cause notice dated 10.12.2020 was issued to the petitioner under Section 73 of the Bihar Goods and Services Tax Act, 2017 (hereinafter referred to as "Act, 2017"), wherein the turn over was shown to be Rs. 7,91,216/- and accordingly, the demand was assessed as 1,27,763.64/-

4. It is the case of the petitioner that on account of the COVID-19 pandemic, the petitioner neither received the show cause notice nor could attend to the same nor was in a position to file any show cause reply, but during the interregnum period the impugned order was passed for the period October, 2019 to March, 2020 raising a demand of Rs. 20,000/-.

5. Having regard to the facts and circumstances of the case and with a view to providing a fair opportunity to the petitioner to respond to the show cause notice dated 10.12.2020, the learned counsel for the parties are not averse to the matter being remanded back to the Assistant Commissioner of State Tax, Begusarai Circle, Begusarai, after quashing the assessment order passed in the present case pertaining to the period October, 2019 to March, 2020.

6. In view of the aforesaid and with the express consent of the parties, we deem it fit and proper to quash the assessment order passed by the Assistant Commissioner of State Tax, Begusarai Circle, Begusrai for the period October, 2019 to March, 2020, and remand the matter back to him, who shall issue fresh show cause notice to the petitioner within a period of two weeks from today, whereupon the petitioner shall submit his reply / objection within a period of two weeks thereafter and then the learned Assistant Commissioner of State Tax, Begusarai Circle, Begusarai shall pass the final assessment order afresh, within a period of four weeks.

7. It is made clear that in case the petitioner fails to respond to the show cause notice to be issued by the Assistant Commissioner, Begusarai Circle, Begusarai within a period of

two weeks of issuance of the said show cause notice, no further opportunity shall be granted to the petitioner.

8. Accordingly, the present writ petition stands disposed of on the aforesaid terms.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

Shahnawaz/-

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