IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.9620 of 2025

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M/s Kunal ETT Udyog (a Sole Proprietor ship Firm) having it registered office at Senuaria Pirari, P.S.- Inwara, Post- Pirari, District West Champaran, Bihar through its Sole Proprietor Mr. Kishor Kumar, aged about 40 Year S/o Shri Krishna Chandra.

... ... Petitioner/s

Versus

1. The Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi-110001.
2. The Chief Commissioner, CGST and CX, Office at - C.R Building, 1st Floor, Bir Chand Patel Path, Patna, Bihar.
3. The State of Bihar through Commissioner BGST, New Secretariat, Patna.
4. Joint Commissioner of State Tax, Bettiah Circle, District-West Champaran, Bihar.
5. Assistant Commissioner of State Tax, Bettiah Circle, District- West Champaran, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Anurag Saurav, Advocate
For the State	:	A.C. to S.C.-11
For the CGST and CX	:	Ms. Ruchi Mandal, Advocate
		Mr. Anshuman Singh, Advocate

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CORAM: HONOURABLE MR. JUSTICE ANIL KUMAR SINHA
and
HONOURABLE MR. JUSTICE VIKASH KUMAR

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE ANIL KUMAR SINHA)

5 24-07-2026 Heard learned counsel for the parties concerned.

2. The present writ application has been filed for quashing and setting aside the ex-parte order dated 09.12.2023 passed under Section 73 of the BGST Act, bearing Reference No. ZD101223011076B, by the Assistant Commissioner of State Tax, Bettiah Circle, West Champaran, whereby tax, interest and penalty amounting to Rs. 11,03,518/- under CGST, SGST & IGST for the Financial Year 2018-19 has been imposed. The petitioner has further prayed for quashing of the demand notice issued in Form DRC-07 dated 09.12.2023 and for a direction to the respondents to release the bank account of the petitioner attached for recovery of the said demand.

3. Learned counsel for the petitioner submits that the petitioner is engaged in the business of brick manufacturing operated under the name and style of “M/s Kunal ETT Udyog”, a sole proprietorship firm, having GSTIN No. 10BA1PK0123R1ZW, situated at Senuaria Pirari, West Champaran, Bihar.

4. Learned counsel for the petitioner further submits that the assessment of tax has been made on the basis of estimation by the Assessing Authority and in an identical matter, a Coordinate Bench of this Court in M/s King Bricks *versus* State of Bihar in C.W.J.C. No. 8948 of 2025, has remanded the matter back to the authorities to pass a fresh order of assessment after granting adequate opportunity of hearing to the petitioner.

5. Accordingly, the submission is that the present writ application is fully covered by the order dated 13.03.2026 passed by the Coordinate Bench of this Court in M/s King

Bricks *versus* State of Bihar in C.W.J.C. No. 8948 of 2025.

6. Learned counsel appearing for the State does not dispute the aforesaid submissions made by learned Counsel for the petitioner and submits that the writ petition may be disposed in the light of the judgment passed by the Coordinate Bench of this Court in M/s King Bricks versus State of Bihar.

7. Having considered the submissions made by the parties and the fact that in similar circumstance, a Coordinate Bench of this Court has remanded the matter back to the Assessing Authority for passing a fresh order after providing adequate opportunity of hearing to the petitioner, the present writ application is disposed of strictly in terms of the order dated 13.03.2026 passed in C.W.J.C. No. 8948 of 2025 (M/s King Bricks versus State of Bihar).

8. Consequently, the impugned ex-parte Order dated 09.12.2023 passed under Section 73 of the BGST Act bearing Reference No. ZD101223011076B and the demand notice issued in Form DRC-07 dated 09.12.2023 are hereby set aside. The matter is remitted back to the Assessing Authority to undertake fresh steps for passing fresh order strictly in accordance with the provisions contained in the Bihar Goods and Services Tax Act, 2017 and in the light of aforesaid judgment, after providing adequate opportunity of hearing to the petitioner, and thereafter pass a final order within a period of six months from the date of receipt/production of a copy of this order.

9. Consequently, the order of attachment of the petitioner’s bank account is also hereby quashed.

(Anil Kumar Sinha, J)

(Vikash Kumar, J)

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