IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9500 of 2025

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M/s Ajay Kumar (a Sole Proprietor ship Firm) having it registered office at Gopal Chhapra, C/O- Ajay Kumar, Kalyanpur, Bakhri, East Champaran, Bihar. through its Sole Proprietor Mr. Ajay Kumar, aged about 54 Years, S/o Parash Thakur

... ... 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, Motihari, Tirhut, Bihar.
5. Deputy Commissioner of State Tax, Motihari, Tirhut, Bihar.
6. Assistant Commissioner of State Tax, Motihari, Tirhut, Bihar.
7. Additional Commissioner (Appeal), Tirhut Division, Muzaffarpur.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Anurag Saurav, Advocate
For the State	:	Mr. Vikash Kumar, Advocate
		Mr. Rabish Kumar, Advocate
For CGST	:	Mr. Amit Pandey, Sr. Advocate, CGST & CX
		Ms. Ruchi Mandal, 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 :-

"(i) For issuance of appropriate

writ/order/direction for setting aside order dated 27.07.2023 passed by Additional Commissioner (Appeal), Tirhut Division, Muzaffarpur in Appeal Case bearing Appeal Case No.ARN No. AD101021005252C for the financial year 2019-20 whereby and where under the Appellate Authority upheld the order dated 09.01.2021 passed by Respondent no.7 and directed to issue APL-IV to the petitioner and the appellate authority passed the order without considering the Annual Return in the Form GSTR9 filed by the petitioner and without considering the GSTR2A of the petitioner.

(ii) For Issuance of an appropriate writ/ order/ direction for setting aside Ex parte Order Dated 08.01.2021 passed under section 74 of GST Act, 2017 by respondent no.6 i.e. Assistant Commissioner of State Tax jurisdiction, Motihari Tirhut, Motihari, Bihar, Whereby and Where under respondent no.6 has imposed tax amount of Rs. 13,67,686/- under CGST and SGST (along with interest and penalty) i.e a total amount of Rs. 27,35,372.00/-under section 74 of BGST Act and the said proceeding has been initiated by the respondent authorities on the ground that an amount of Rs. 1,10,9,830/-were reflecting in GSTR7 of Government Department on which TDS had been deducted by the Government Authority before making payment to the petitioner against work done and the said amount was not mentioned in the GSTR3B Return of the petitioner and petitioner had suppressed an amount of Rs.1,10,69,830/-as Taxable Turn Over and an amount of Rs. 6,64,190/- as Tax, Rs.6,64,190/- as Penalty and Rs. 39,306/- as Interest has been imposed under CGST and SGST and the said order has been

passed without considering the GSTR3B & Annual Return of 2019-2020, where petitioner has declared and mentioned the amount as Taxable Turnover of Rs.1,41,34,396/-.(Rs. 1,26,19,996/-as Taxable value and Rs,7,57,199.77 as CGST & SGST).

(iii) For setting aside Order bearing Reference No. ZD100121007579Y Dated:09.01.2021 passed under Section 74 of CGST Act,2017, Whereby and Where under an amount of Rs.13,67686/- has been imposed against the petitioner for the Financial Year 2019-20 as CGST & SGST including tax, Interest and Penalty.

(iv) For setting aside the demand notice issued in the Form of DRC 07 bearing Reference No. ZD100121007579Y Dated: 09.01.2021 wherebv and Where under an amount of Rs.27,35,372/- has been imposed as Tax, Interest and Penalty under CGST and SGST.

(v) For Issuance of Writ in the nature of mandamus directing the respondent authorities to release the bank account of the petitioner already attached during the proceeding.

(vi) For restraining the respondent authority for issuance of DRC 13 for recovery of tax amount through the Bank account attachment.

(vii) For issuance of an appropriate Writ(s), orders(S), and/or direction(s), as Your Lordships may deem fit and proper in the facts and circumstances of this case in the interest of justice."

2. Admittedly, the appeal filed by the petitioner has been rejected by an order dated 27.07.2023 passed by the learned Additional Commissioner (Appeal), State Tax, Tirhut

Division, Muzaffarpur, hence the remedy available to the petitioner is to challenge the same by approaching the learned Tribunal under Section 112 of the Bihar Goods and Services Tax Act, 2017 (hereinafter referred to as the 'Act, 2017').

3. At this stage, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the aforesaid order dated 27.07.2023 by approaching the learned Tribunal under Section 112 of the Act, 2017. Liberty, so sought, is granted.

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

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

GAURAV S./-

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