IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10699 of 2025

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M/s Shreyash Krishna Construction a partnership firm having its office at 01, Adarsh Katra, Jagdishpur, Bhagalpur, Bihar- 812002 through its partner Shri. Swayam Prakash Jhunjhunwala (Male, aged about 54 Years) Son of Shri. Balbhadra Prasad, resident of Brajdham, R.N. Agarwal Road, Jagdishpur, Bhagalpur, Bihar- 812002.

... ... Petitioner/s

Versus

1. The State of Bihar through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. Addl. Commissioner of State Tax (Appeal), Bhagalpur Division, Bhagalpur.
3. Dy. Commissioner of State Tax, Bhagalpur- 2, Bhagalpur, Bihar.
4. Asst. Commissioner of State Tax, Bhagalpur-2, Bhagalpur, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. D.V.Pathy, Sr. Adv. Mr.Sadashiv Tiwari, Adv. Mr. Hiresh Karan, Adv. Ms. Shivani Dewalla, Adv.
For the Respondent/s	:	Mr.Standing Counsel (11)

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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 29-04-2026 The present writ petition has been filed seeking the following reliefs:-

"1(i). The order dated 31.08.2023 (as contained in Annexure - P 3 series), passed by the respondent no. 4 for the Financial Year 2022-23, subjecting affordable construction to tax at the rate of 5% de hors the Circular No. 03/2019-Central (Rate), dated 29.03.2019, issued by the Central Board of Indirect Taxes and also without issue of notice before passing an adverse order

in contravention of the statutory provisions as contained in section 75(4) of the Central/Bihar Goods and Services Tax Act, 2017 (hereinafter called the Act) and also without a digital signature as mandated in Rule 26 (3) of the Central/Bihar Goods and Services Tax Rules, 2017 (hereinafter called the Rules) being wholly arbitrary, illegal and without jurisdiction be set aside and quashed.

(ii). The order, passed by the respondent no. 2 dismissing the appeal in limine only on the ground of delay in filing the appeal being wholly arbitrary, illegal and without jurisdiction, be set aside and quashed.

(iii). The summary of the order dated 31.08.2023 in Form GST DRC-07 (as contained in Annexure-P 3 series) for the Financial Year 2022-23, issued by the respondent no.3 on the basis of the order of assessment be set aside and quashed.

2. At the outset, the learned Senior Counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 1.7.2024, passed by the Learned Additional Commissioner of State Tax (Appeal), Bhagalpur Division, Bhagalpur, by availing the remedy provided for under Section 112 of the Bihar Goods and Services Tax Act, 2017, however he further seeks liberty to raise all such grounds, as are available under the law including the issue of jurisdictional error in the assessment order itself. Liberty, so sought, is granted.

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

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

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