IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11102 of 2025

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The Peripheral Service through its Proprietor- Shri Rajesh Kumar, Aged about 56 years, Male, S/o Late Jagdeo Prasad Singh, Address Office No.03, M.F., Om Complex, S.P. Verma Road, Post Office-GPO, Police Station- Kotawali, Patna-800001.

... ... Petitioner/s

Versus

1. The Union of India through the Commissioner of Central Goods and Service Tax and Central Excise Patna-I, 3rd Floor, GST Bhawan, Central Revenue Building, Birchand Patel Path, Police Station- Kotwali, Post-Office- GPO, Patna -800001.
2. The Assistant Commissioner, Central Goods and Service Tax and Central Excise Hqrs. Patna-I, 3rd Floor, GST Bhawan, Central Revenue Building, Birchand Patel Path, Police station- Kotwali, Post-Office- GPO, Patna -800001
3. The Assistant Commissioner, Patna Central Division, Central Goods and Service Tax and Central Excise, Chandpura House, Near Dadi ji Mandir, Bank Road, West Gandhi Maidan, Police Station- Gandhi Maidan, Post-office- GPO, Patna -800001.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Radha Raman, Advocate
For the Respondent/s	:	Mr. Sriram Krishna (Sr. Standing Counsel, CGST)
		Mr. Prabhat Kumar Singh, Advocate
		Ms. Ruchi Mandal, Jr. Counsel, CGST

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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 22-04-2026 The present writ petition has been filed seeking the following reliefs:-

"1. That instant Writ-petition is being

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filed for issuance of an appropriate Writ/ Order/ Orders/Direction for Quashing Adjudication Order No. 63/ST/AC/2024, dated 03.04.2025, under DIN-2025460XV00000DFY3 (Annexure-P:2) passed by the respondent no.2, under Section 73 of the Finance Act, 1994, wherein demand of Service Tax Rs.1,88,452.00 confirmed under Section 73, along with interest under Section 75 and imposed penalty amounting to Rs. 1,88,452.00 under Section 78, Penalty Rs.30,000.00 under Section 77(2) and penalty Rs.10,000.00 under Section 77(1)(c)(ii) of the Finance Act, 1994, in relating to tax period April, 2016 to June, 2017 which has been passed in context of Demand-Cum-Show Cause Notice issued under C.No.II(39)784/CGST-PCD/SCN/TPS/2021-22/3004, dated 23.10.2021, DIN 20211260XU0000337EBI (hereinafter referred as DSCN) (Annexure-P:1), issued by respondent no.3.

And

The petitioner may be granted stay of operation of order impugned till disposal of instant petition.

And/or

The petitioner may be granted any other relief/reliefs for which he may be deemed entitled to by this Hon'ble Court."

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to avail appropriate alternative remedy as is provided for under the provisions of the Finance Act, 1994. Liberty, so sought, is granted.

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

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

GAURAV S./-

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