IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11053 of 2025

==

M/S C.S. Construction (a Partnership Firm) having its registered office at Gayatri Nagar, Motihari, P.S.-Motihari Sadar, District-East Champaran, through its Authorized Signatory Mr. Nilesh Kumar Srivastava, aged about 33 years, S/o Shri Anil Kumar Shrivastava.

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

... ... Respondent/s

==

Appearance :

For the Petitioner/s	:	Mr. Anurag Saurav, Advocate
For the Respondent/s	:	Mr. Sriram Krishna, Advocate
		Mr. Prabhat Kumar Singh, Advocate

==

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:-

> *"(i) For issuance of appropriate writs or writ in the nature of certiorari for quashing of order dated 15.02.2025 passed by Additional Commissioner (Appeal), Tirhut Division, Muzaffarpur in Appeal Case bearing Appeal Case No. ARN No. AD100224005592T*

for the financial year 2018-19 whereby and where under the Appellate Authority upheld the order dated 15.02.2025 passed by Respondent no.6 and directed to issue APL-IV to the petitioner and the appellate authority passed the order without considering the material produced by the petitioner during course of hearing and without considering the Circular No. 183 of 2022 issued by GST Council for acceptance of ITC in case of dealers failed to furnish return at the point of sale and the amount of ITC is not reflecting in the GSTR2A.

(ii) For Issuance of an appropriate writ/ order/ direction for setting aside Ex parte Order Dated 29.09.2023 passed under section 73 of GST Act,2017 by respondent no.6 i.e Assistant Commissioner of State Tax jurisdiction, Motihari Circle, East Champraran, Bihar, Whereby and Where under respondent no.6 has imposed tax amount of Rs. 2,75,267/- under IGST, Rs.24,94,457/- under CGST and SGST; Interest of Rs.1,77,830 under IGST, Rs.16,71,631 Under CGST & SGST and Penalty of Rs.27,527/-under IGST and Rs.2,49,446/-Under CGST & SGST under section 73 of BGST Act and the said proceeding has been initiated by the respondent authority without providing any opportunity of hearing to the petitioner..

(iii) For setting aside Order bearing Reference No. ZD1009230358992 Dated:29.09.2023 passed under Section 73 of BGST Act,2017, Whereby and Whereunder an amount of Rs.5,22,705/-, Rs.47,36,734 -, and Rs.47,36,734/- has been imposed against the petitioner as IGST, CGST and SGST respectively for the Financial Year 2018-19.

(iv) For setting aside the demand notice issued in the Form of DRC 07 bearing Reference No. ZD1009230358992 Dated: 29.09.2023 Whereby and

Where under an amount of Rs.99,96,173/- has been imposed as Tax, Interest and Penalty under IGST, 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), order(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. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 15.02.2025 passed by the Additional Commissioner (Appeal), State Tax, Tirhut Division, Muzaffarpur by availing the remedy available under Section 112 of the Bihar Goods and Services Tax Act, 2017. Liberty, so sought, is granted.

3. Accordingly, the present petition stands disposed of.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

GAURAV S./-

U			