IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12094 of 2026

CNR No. BRHC010706332026

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Ashok Kumar Khetan, S/o Late Shri Mohan Lal Khetan, Proprietor M/s Khetan Tyres, resident of Nazirpur gali no.2, Akharghat ward no. 17 P.O. and P.S.- Barhanpura Muzaffarpur.

... ... Petitioner/s

Versus

1. Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi- 110001.
2. The Commissioner, CGST and Central Excise, Patna-1, Bihar.
3. The Additional/ Joint Commissioner, CGST and Central Excise, Muzaffarpur Division, Bihar.
4. The Superintendent, CGST and Central Excise, Range- Muzaffarpur (East), 2nd Floor, Customs and CGST Building, Imlichatti, Near Railway Over Bridge, Muzaffarpur, Bihar- 842001.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mrs. Archana Sinha, Sr. Advocate Ms. Richa Rajiv Singh, Advocate Ms. Komal, Advocate Mr. Manish Paswan, Advocate
For the Respondent/s	:	Additional Solicitor General Mr. Amit Pandey, Sr. SC, CGST/CX Ms. Shilpi Keshri, Jr. SC, CGST/CX Mr. Rakesh Kumar, Advocate

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE VIKASH KUMAR

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 18-11-2026 The present writ petition has been filed seeking the following reliefs:-

"(i) Issue a writ of certiorari or any other appropriate writ, order or direction, quashing and setting aside the impugned Order-in-Original (For

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GST DRC-07) dated 31.12.2024, Reference No.ZD1001250004674, passed by Respondent No.4;

(ii) Declare that the invocation of Section 74 of the CGST Act, 2017 in the facts and circumstances of the present case, in the absence of any fraud, willful misstatement or suppression of facts, is illegal, without jurisdiction and void;

(iv) Direct the Respondents to properly appropriate and give credit of ALL DRC-03 payments made by the Petitioner.

(v) Stay the operation and enforcement of the impugned order pending disposal of the Writ Petition;

(vi) Pass such other or further order(s) as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case, in the interest of justice."

2. At the outset, the learned senior counsel for the petitioner submits that the petitioner has already filed an application in Form GST/DRC-03A on 14.11.2025 for adjustment of DRC-03 payments against the impugned order in original apart from filing an affidavit for rectification of the impugned order on 25.02.2025, however the same are still pending adjudication before the Superintendent, Central GST & Central Excise Range - Muzaffarpur (East).

3. The learned counsel for the respondents submits that if the aforesaid applications have been filed and are still

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pending adjudication, the same would be disposed of by the concerned respondent within a period of four weeks from today. It is directed accordingly.

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

(Mohit Kumar Shah, J)

(Vikash Kumar, J)

GAURAV S./-

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