IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13677 of 2025

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M/s Dynamic Awas Private Limited having its registered office at - Ground Floor, Smriti Complex, DVC Chowk, New Jakkanpur, Patna through its Authorized Signatory Mr. Shiv Shankar aged about 50 years (M), S/o Dayaram Sah, R/O North Patel Nagar, Road No. 08, Near Baba Chowk, P.S. Phulwari, Dist.-Patna.

... ... 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, Special Circle, District-Patna, Bihar.
5. Deputy Commissioner of State Tax, Special Circle, District-Patna, Bihar.
6. Assistant Commissioner of State Tax, Bettiah Circle, District-West Champaran, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Sharda Raje Singh, Advocate Mr. Anurag Saurav, Advocate Mr. Abhishek Kumar, Advocate Mr. Ankesh Bibhu, Advocate
For the Respondent/s	:	Government Pleader- 07

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

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 01-07-2026 The present writ petition has been filed seeking the following reliefs:-

> *"1.(i) For issuance of an appropriate writ/order/direction in the nature of Certiorari for quashing of the Ex-Parte Order dated 28.04.2024 passed by Deputy Commissioner of State Tax*

jurisdiction, Special Circle under section 73 of BGST Act, whereby and whereunder respondent authority proceeded ex-parte against the petitioner and imposed Tax, Interest and Penalty of an amount of Rs.49,94,309/-, Rs.45,69,793/- and Rs. 4,99,431/- under CGST and SGST respectively.

(ii) For Issuance of an appropriate writ/order/direction in the nature of Certiorari for Quashing of the Ex-Parte Order bearing Reference No.ZD100424035768H dated 28.04.2024 passed by Deputy Commissioner of State Tax jurisdiction, Special Circle under section 73 of the BGST Act, whereby and whereunder under the respondent authority proceeded ex-parte against the petitioner and imposed Tax, interest and penalty of a total amount of Rs. 2,01,27,066/- under CGST and SGST respectively.

(iii) For setting aside the demand notice issued in the Form of DRC 07 bearing Reference No. ZD100424035768H dated 28.04.2024, whereby and whereunder a Demand of Rs.2,01,27,066.00/- has been imposed as Tax, Interest and Penalty under CGST & SGST.

(iv) For further issuance of writ or order or a direction restraining the respondents from taking any coercive action against the petitioner in terms of section 79 of BGST Act, 2017 for recovery of the amount of tax, interest and penalty determine in terms of impugned order dated 28.04.2024 and Demand Notice in the form of DRC-07 dated 28.04.2024.

(v) For granting interim protection/stay on the entire proceeding till the disposal of the present writ

> *application.*
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> *(vi) For further holding and a declaration that the respondent authority has not considered any documents already available on the GST Portal like annual return for the assessment of tax and impugned order has been passed on a calculation based on presumption of Assessing Officer with a preconception to impose liability of tax, Interest and penalty.*
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> *(vii) For releasing the Bank Account of the petitioner which has been attached by the Respondent Authorities."*

2. At the outset, the Ld. Counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the order dated 29.04.2025 passed by the Ld. Additional Commissioner (Appeal), State Tax, Central Division, Patna, by approaching learned Tribunal under Section 112 of the Bihar Goods and Services Tax Act, 2017. Liberty, so sought, is granted.

3. The writ petition stands disposed of.

(Mohit Kumar Shah, J)

(Raj Kumar, J)

S.Sb/-

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