IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14235 of 2025

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Asma Automobiles Private Limited a company registered under Companies Act, 1956 having its office having its office at NH 31, Jail Chowk, Purnea-854301, Bihar- 852123 through its Director Sahir Khan (Male, aged about 29 years) Son of Irshad Ahmad Khan, resident of 107, Road No. 4, Near Park, Sampatchak, Rajendra Nagar, Patna, Bihar- 800016.

... ... Petitioner/s

Versus

1. State of Bihar through Commissioner of State Tax, Bihar, Patna having its office at Kar Bhawan, Birchand Patel Marg, Patna- 800001.
2. Asst. Commissioner of State Tax, Purnea, Circle 1, Purnea, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. D.V. Pathy, Sr. Advocate Mr. Sadashiv Tiwari, Advocate Mr. Hiresh Karan, Advocate Ms. Prachi Pallavi, 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:-

> *"i) the order dated 11.11.2019 (as contained in Annexure -P1 series) passed by the respondent no.2 for month of September 2019 falling in the Financial Year 2019 – 20 in Form GST DRC – 07 under section 73 of the Bihar Goods and Services Tax Act, 2017 (hereinafter called the Act) served only on the portal and not served by other modes of service in terms of section 169 of the Act levying tax, amounting to Rs. 39,51,947 each under CGST and SGST and cess amounting to Rs 12,25,007.98*

totaling Rs. 91,28,901.98 on the solitary ground of non-filing of return in GSTR 3B (in view of filing of return in Form GSTR 3Bon 30.11.2019) and payment of tax and late fee within a period of 30 days of the order in view of statutory provisions contained in section 62(2) of the Act and also interest and being contrary to the said statutory provision and also Article 265 of the Constitution of India and the principles of double taxation be set aside and quashed.

ii) the respondent no. 2 be directing to refund the amount of tax collected by debiting the electronic credit ledger to recover the tax determined by him under section 62 of the Act after filing of the return for month of September 2019.

iii) the order dated 11.11.2019 (as contained in Annexure – P 1 series) issued by the respondent no.2 in Form GST DRC – 07 in terms of Rule 100 (2) and 142 (1) (a) of the Central Goods and Services Tax Rules, 2017 (hereinafter called the Rules) for the Tax Period 2019 – 20 on the basis of a summary of show cause notice shown only on the portal and not served by other modes of service in terms of section 169 of the Act being contrary to the Rules be set aside and quashed.

iv) for granting any other relief (s) to which the petitioner is otherwise found entitled to."

2. At the outset, the learned senior counsel for the petitioner has submitted, by referring to the rejoinder affidavit filed in the present case, that the assessment order dated 07.08.2019/11.11.2019 passed by the Assistant Commissioner of State Tax, Purnea Circle, Purnea for the month of September, 2019 falling in the financial year 2019-20 has stood withdrawn, hence the amount which has been recovered by the respondents be directed to be refunded back in case the same has not yet been automatically credited in the account of the petitioner.

3. Having regard to the facts and circumstances of the case, we deem it fit and proper to dispose of the present writ petition with a direction that in case the averment of the learned senior counsel for the petitioner to the effect that the assessment order in question has stood withdrawn, is correct, the amount so recovered be refunded back to the petitioner in case the same has not yet been credited in favour of the petitioner.

4. The learned senior counsel for the petitioner additionally seeks to file an application physically for refund of the aforesaid amount. The same be done within a period of two weeks from today.

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

(Mohit Kumar Shah, J)

(Raj Kumar, J)

GAURAV S./-

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