IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14265 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. Shivani Dewalla, Advocate
For the Respondent/s	:	Government Advocate 07

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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 29-04-2026 The present writ petition has been filed by the petitioner seeking the following reliefs:-

> *"1.(i) The order dated 10.08.2019 (as contained in Annexure -P1 series) passed by the respondent no.2 for month of June 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 32,55,447 and interest amounting to 48,831 each*

> *under CGST and SGST totaling 66,08,559 on the solitary ground of non-filing of return in GSTR 3B (in view of filing of return in Form GSTR 3B on 03.09.2019) 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 directed 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 June 2019.*
>
> *(iii) The order dated 10.08.2019 (as contained in Annexure P1 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."*

2. At the outset, the Ld. Senior Counsel for the petitioner has submitted, by referring to the rejoinder affidavit filed in the present case, that the assessment order dated 10.08.2019/12.02.2020, passed by the Deputy/Assistant

Commissioner of State Tax, Purnea Circle, Purnea for the month of June/December, 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, as has been averred by the Ld. Counsel for the respondents.

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 Ld. Sr. 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. Accordingly, the writ petition stands disposed of.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

S.Sb/-

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