IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13172 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, Circle1, Purnea, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. D.V. Pathy, Sr. Advocate Mr. Sadashiv Tiwari, Advocate Ms. Shivani Dewalla, Advocate
For the Respondent/s	:	Government Pleader (7)

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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 13-05-2026 The present writ petition has been filed by the petitioner seeking the following reliefs:-

> *"i) the order dated 12.10.2019 (as contained in Annexure -P1 series) passed by the respondent no.2 for month of July 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. 36,35, 152 each*

under CGST and SGST and cess amounting to Rs. 15,28,112 totaling Rs. 87,98,417 on the solitary ground of non-filing of return in GSTR 3B (in view of filing of return in Form GSTR 3B on 25.10.2019) 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 July 2019.

iii) the order dated 12.10.2019 (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 submits that the assessment order in question has stood withdrawn, hence the petitioner be permitted to file appropriate application for refund of the amount of assessed tax deposited with the respondents within a period of two weeks from today.

3. In view of the aforesaid, we deem it fit and proper to dispose of the present writ petition with liberty to the petitioner to file appropriate application before the competent authority for refund of the tax paid *in lieu* of the assessment order in question which has already stood withdrawn and in case such an application is filed within a period of four weeks from today, the concerned authority shall consider the same on merits and pass a reasoned and a speaking order in accordance with law with regard to refund of the amount of tax so deposited by the petitioner, within a period of four weeks, thereafter.

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

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

GAURAV S./-

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