IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14102 of 2025

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M/s Bandhan Bricks a proprietary concern having its office at Bilari, Katrisarai, District Nalanda 805105, Bihar through its authorized signatory Shri Nagendra Kumar (male, aged about 50 years), son of Late Laxmi Narayan Sinha, resident of Mayapur, P.S. Katrisarai, Nalanda, Bihar-805105.

... ... Petitioner/s

Versus

1. Union of India through the Secretary, Finance, North Block, New Delhi-110001.
2. Central Board of Indirect Taxes and Customs through its Secretary having its office at 47 B, CBIC, Department of Revenue, North Block, New Delhi-110001.
3. State of Bihar through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. Addl. Commissioner of State Tax (Appeal), Patna East Division, Patna.
5. Dy. Commissioner of State Tax, Biharsharif Circle, Biharsharif.
6. Asst. Commissioner of State Tax, Biharsharif, Circle Biharsharif, Patna East, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Maria Nazir, Advocate
For the Respondent-UOI	:	Mr. K. N. Singh, Sr. Advocate (ASG)
		Mr. Devansh Shankar Singh, Jr. St. Counsel CGST
		Mr. Amarjeet, JC to ASG
For the State	:	Mr. Vikash Kumar, SC-11

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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 13-03-2026 The present writ petition has been filed seeking the following reliefs:-

"(i). The order dated 14.05.2024 (as contained in Annexure- P 6) passed by the respondent no. 4 dismissing the appeal for the period 2018-19 be set aside and

quashed.

(ii). The order dated 12.09.2023 and 13.09.2023 (as contained in Annexure-P5 series) passed by the respondent no. 5 under section 73 of the Bihar Goods and Services Tax Act, 2017 merely on estimate and without any cogent evidence or material on record in contravention of Sections 7 and 9 of the Act that too dropping of the previous proceeding beyond a period of limitation set out in section in Section 73 (10) of the Act be set-aside and quashed.

(iii). The Notification No. 09/2023 dated 31.03.2023 (as contained in Annexure -P 7) issued by the respondent no. 2 extending the time limit specified under sub Section (10) of Section 73 of the Central Goods and Services Tax Act, 2017 for issuance of order under sub Section (9) of Section 73 of the Act for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized up to 31.03.2024 for the Financial Year 2018 19 being beyond the scope of powers under Section 168-A of the Act being wholly without jurisdiction be quashed.

(iv). the Notification No. 56/2023 dated 28.12.2023 (as contained in Annexure -P 8) issued by the respondent no.

2 extending the time limit specified under sub Section (10) of Section 73 of the Act for issuance of order under sub Section (9) of Section 73 of the Act for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized up to 30.04.2024 for the Financial Year 2018-19 being beyond the scope of powers under Section 168A of the Act being wholly without jurisdiction be quashed."

2. After some arguments, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 14.05.2024 by availing the remedy available under Section 112 of the Bihar Goods and Services Tax Act, 2017. Liberty so sought is granted.

4. The writ petition stands disposed off.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

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