IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15420 of 2025

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Ajit Kumar Jha Son of Jivkant Jha, resident of village- Bahadurpur, P.S.- Bahadurpur, District- Darbhanga.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India.
2. The Chief Commissioner, Central GST Central Excise, Ranchi Zone, Patna.
3. The Commissioner (Appeal's) Central GST and Central Excise Patna II Patna.
4. The Deputy Commissioner, GST and CX Division, Darbhanga.
5. The Assistant Commissioner, Central Goods and Service Tax, Division Darbhanga.
6. The Superintendent (Appeals) Customs, Central GST and Central Excise, Patna.
7. The State of Bihar through The Executive Engineer, Rural Works, Department, Works Division, Muzaffarpur, East -2.
8. The Executive Engineer, Rural Works, Department, Works Division, Darbhanga - 1.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Girish Chandra Jha, Adv.
For the Respondent/s-UoI:		Mr. Anshuman Singh Sr. Standing Counsel CGST
For the State	:	Ms. Shweta Anand A.C. to G.P. 13

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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 seeking the following reliefs:-

"That this is an application for issuance of appropriate writ/writs, order/orders, direction/directions for setting aside the order dated 30.06.2025 passed in Appeal No. 70/Pat/S.Tax/Appeal /2025-26 passed by Respondent no. 3

> *whereby and whereunder the appeal filed by the petitioner was partially allowed and the demand of total service tax (including cess) for the financial year 2016-17. was modified to the extent of Rs. 13,69,623/- from Rs. 35,66,063/- for services provided during the relevant period, and also modified the rate of interest under section 75 of the Finance Act to the extent of service tax evaded, further modified the penalty amount under section 78 of the Finance Act to Rs. 13,69,623, further affirmed penalty of Rs. 10,000/- under Section 77(1) (a) of the Finance Act, further affirmed penalty of Rs.10,000/- under section 70 of Finance Act read with rule 7C of Service Tax rules, 1994 and further affirmed the penality of Rs. 10000/- under section 77(1)(c)(ii) of the Finance act."*

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the impugned order dated 30.06.2025, passed by the learned Commissioner (Appeals) of Customs, Central GST & Central Excise, Patna by filing appropriate appeal. Liberty so sought is granted.

3. The writ petition stands disposed of.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

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