IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.16028 of 2025

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M/s. Shourya Enterprises, having its office at Ashiyana Digha Main Road, Ashiyana Nagar, Patna, Bihar, 800014, through its Proprietor Sunil Kumar (Male), aged about 41 years, Son of Sri Satish Kumar Prasad, Residing at Chander Vihar Colony. Jai Prakash Nagar, Ashiyana Digha Road, P.S. - Phulwari, Patna, Bihar, 800025.

... ... Petitioner/s

Versus

1. The Union of India Through the Secretary Department of Revenue, Ministry of Finance, North Block, New Delhi-110 001.
2. The State of Bihar through its Commissioner-Cum-Secretary, Department of State Taxes, Government of Bihar, Patna.
3. The Commissioner-Cum-Secretary, Department of State Taxes, Government of Bihar, Patna.
4. The Joint Commissioner of State Tax, Danapur Circle-2, Patna West, Danapur, Bihar.
5. The Assistant Commissioner of State Tax, Danapur Circle-2, Patna West, Danapur, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Amarjeet, Advocate Mr. Akash Chaturvedi, Advocate
For the Respondent/s	:	Mr. Vivek Prasad, GP 7

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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 24-06-2026 The present writ petition has been filed seeking the following reliefs:-

"(i) For issuing a writ of certiorari or any

other appropriate writ, order or direction quashing/setting aside the impugned Summary of Order dated 27.08.2024 passed by the Respondent No: 5, the Assistant Commissioner of State Tax, Danapur Circle -2, Patna West, Danapur, Bihar, for FY 2019-20, purportedly under Section 73 of the BGST Act, 2017, on the ground that the same is wholly arbitrary, illegal, ex parte and in violation of Section 75(4) of the BGST Act, 2017 as well as principles of natural justice;

(ii) For issuing a writ of certiorari or any other appropriate writ, order or direction quashing/setting aside the summary of order in Form DRC-07 dated 27.08.2024 for FY 2019-20, raising a demand of Rs.4,99,076/- (Rupees Four Lakh Ninety-Nine Thousand Seventy Six only, being Rs.2,65,466/- as alleged tax, Rs.2,07,064/- as interest and Rs.26,546- as penalty, on the ground that the same is non est, without valid service of notice, and consequential to the illegal assessment order;

(iii) For issuing a writ of certiorari or any other appropriate wit, order or direction declaring hat mere uploading of any notice or order under the tab "Additional Notices and Order" on the GST Portal does not amount to valid service of notice under Section 169 of the CGST/BGST Act, 2017, and therefore the entire proceedings culminating in the impugned order are vitiated;

(iv) For issuing a writ of certiorari or any other appropriate writ, order or direction holding that the Petitioner was entitled to opportunity of personal hearing under Section 75(4) of the BGST Act, 2017 before passing of the impugned order, and non-compliance thereof renders the proceedings null and

void;

(v) For issuing writ/writs, order/orders including the writ of mandamus after remanding the case back to the assessing authority and directing him/her to assess the liability of the Petitioner afresh after considering the submissions and merits of the case;

(vi) For issuance of appropriate direction including the mandamus directing the respondents to pass fresh assessment order for the F.Y. 2019-20 upon considering the invoices available with the petitioner as also the as on date mapping of GSTR-3B and GSTR-2A/8A to ascertain the actual tax liability, if any on the petitioner for the period April 2019 to March 2020;

(vii) For issuance of a writ of mandamus restraining the Respondents from giving effect to, or taking any coercive steps for realization of, the impugned demand of Rs.4,99,076/- raised in Form DRC-07 dated 27.08.2024 during pendency of the present writ petition;

(viii) For holding that the manner in which demand for tax, interest and penalty has been raised against the Petitioner is in violation of principles and Natural Justice; and

(ix) For any other writ(s), order(s) or direction(s) as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case."

2. At the outset, the learned counsel for the petitioner submits that despite the petitioner having filed reply to the show cause notice dated 21.05.2024 on 30.07.2024 *vide* Form GST DRC-06 as also opting for a personal hearing, neither the said reply to the show cause notice has been considered nor any opportunity for personal hearing has been given which is also apparent from the impugned Summary of Order dated 27.08.2024 passed by the learned Assistant Commissioner of State Tax, Danapur Circle-2, Patna West, Danapur, Bihar.

3. In reply to the aforesaid, the learned counsel for the respondents submits that he has got no objection in case fresh reply is filed within a period of two weeks from today, whereupon the same would definitely be considered and a fresh Summary of Order under Section 73(9) of the Central/Bihar Goods and Services Tax Act, 2017 shall be passed within a period of six weeks, thereafter.

4. Having regard to the facts and circumstances of the case, we deem it fit and proper to quash the Summary of Order dated 27.08.2024, passed by the learned Assistant Commissioner of State Tax, Danapur Circle-2, Patna West, Danapur, Bihar, however grant liberty to the petitioner to file a detailed show cause reply, along with such documents as are deemed necessary, within a period of two weeks from today, which shall be considered by the Assistant Commissioner of State Tax, Danapur Circle-2, Patna West, Danapur, Bihar in accordance with law, whereafter he shall pass a detailed and a speaking order within a period of six weeks. However, it is made clear that in case no reply is filed within a period of two weeks from today, the aforesaid order dated 27.08.2024 shall regain its force and would not be amenable to any further challenge.

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

(Mohit Kumar Shah, J)

(Raj Kumar, J)

GAURAV S./-

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