

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19258 of 2025

1. Dinesh Kumar Son of Late Chandrika Prasad Singh, Resident of- House No. 813/5, Ahilya Gautam Colony, Near Phase-II, Ashiyana Nagar, Patna-800025, Assistant Commissioner (retired).
2. Shriprakash Singh, Son of Late Basant Kumar Singh, Resident of F-85, P.C. Colony, Kankarbagh, Patna-800020, Superintendent (retired).
3. Rajesh Ranjan, Son of Late Nageshwar Nath Gupta, Resident of-A/28, Main Road A.G. Colony, Patna-800025, Inspector (retired).

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi- 110001.
2. The Secretary, Department of Expenditure, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001.
3. The Chairman, Central Board of Indirect Taxes and Customs (CBIC), North Block, New Delhi- 110001.
4. The Chief Commissioner, Customs (Preventive), Patna Zone, Patna.
5. The Chief Commissioner, CGST and Central Excise, Ranchi Zone, Patna.
6. Binod Kumar, Son of Late Ram Lakhan Prasad, Resident of- House No. 145, Sri Krishna Nagar Near State Bank of India, Patna-800001, Assistant Commissioner (retired).
7. Sadanand Baitha, Son of Late Baldeo Baitha, Resident of- Flat No. 401, K.P. Tower, Block-B, Friends Colony, Ashiana- Digha Road, Patna 800025, Assistant Commissioner (retired).
8. Gajendra Prasad Sahu, Son of Late Ram Chhabila Sahu, Resident of- Chawli Deep Bhawan, Dr. N. C. Ghos Lane, Devi Sthan, Yarpur, Patna-800001, Superintendent (retired).
9. Om Prakash Sharma, Son of Late Bishwanath Thakur, Resident of- New area/ 86E, Janta Road, New Yarpur, G.P.O., Patna-800001, Superintendent (retired).
10. Anil Kumar Verma, Son of Late Avinash Chandra Verma, Resident of- G-3, Imarat Kohinoor, Road No. 36, Gardanibag, Patna-800002, Superintendent (retired).
11. Raj Kumar Mehrotra, Son of Late Rameshwar Prasad Mehrotra, Resident of- C/o- Patna Electric Works, Viswasadan, New Dak-bungalow, G.P.O., Patna-800001, Superintendent (retired).
12. Prakash Mani Shrivastava, Son of Late Laldeo Sharan Lal, Resident of- Devasharam, Shivaji Path, Yarpur, Gardanibagh, Patna-800001, Superintendent (retired).
13. Mumtaz Ahmad, Son of Late Ejaz Ahmad, Resident of- Garuwa Tola, Opposite Sutanganj near Kanji House, Mahendru, Patna-800006, Superintendent (retired).



14. Shivanandan Prasad Baranwal, Son of Late Jagannath Prasad Baranwal, Resident of- 2/A Shankuntala Garden, Baldeo Bhawan Road, Punaichak, Patna-800023, Assistant Commissioner (retired).
15. Ashok Kumar Singh, Son of Late Sadasheo Singh, Resident of Yodha Gali, Nai Sarai, Biharshariff, Nalanda-803101, Superintendent (retired).
16. Sanjay Kumar Chaudhury, Son of Late Rabindra Chaudhury, Resident of 3/B, Rajmani Apartment, North Patel Nagar, Road No. 1A, Ravi Chowk, Keshari Nagar, Patna-800024, Superintendent (retired).
17. Santosh Kumar, Son of Late Raghunath Chaudhury, Resident of Shershah Road, Danka Imli, Alamganj, Patna-800007, Superintendent (retired).
18. Arun Kumar Rajak, Son of Late Lallu Rajak, Resident of- Near Beur Jail, Makhdumpur, Beur, P.O. Anishabad, Patna-800002, Superintendent (retired).
19. Sushil Kumar, Son of Late Krishna Prasad, Resident of- Jannat, Aadarsh Vihar Road, Near Indane Gas Godown, Ramkrishna Nagar, New Jaganpura, Patna-800027, Inspector (retired).
20. Sunil Baitha, Son of Late Dhaneshwar Baitha, Resident of Gandhipuram, East Rupaspur, Dhanauth Patna-801506, Superintendent (retired).
21. Manoj Kumar, Son of Late Mahim Chand Ram, Resident of A/199, P.C. Colony, Ward No. 35, Kankarbagh, Patna-800020, Superintendent (retired).
22. Durga Chaudhury, Son of Late Pyare Lal Chaudhury, Resident of Flat No. 404/B, Shivam Heritage Apartment, Magistrate Colony, Ashiana Road, Patna-800014, Assistant Commissioner.
23. Chhote Lal Upadhyay, Son of Late Ram Karan Upadhyay, Resident of- D-61/7-7 B-3, Shri Shyam Kripa Apartment 2nd Floor, Sidhhgiri Bagh, C.I.D. Street, Kamachha, Chhitupur, Varanasi, U.P. 221010, Superintendent (retired).
24. Vijay Kumar, Son of Harish Chandra Singh, Resident of House No. 46-B, M.I.G. Flat, Sector-100, Noida, Gautam Budhha Nagar, U.P.-201301, Superintendent (retired).
25. Kameshwar Nath, Son of Late Mathura Prasad Khatri, Resident of- Near Hanuman Mandir, Purani Chowk, Fatuha, Patna-803201, Inspector (retired).
26. Binit Kumar Bariyar, Son of Late Shashi Bhushan Prasad, Resident of- Parampara, BY-70, Kankarbagh Housing Colony, Near Panch Shiv Mandir, Lohiya Nagar, Patna-800020, Superintendent (retired).
27. Vijay Shankar Prasad, Son of Late Triloki Nath Khatri, Resident of- Gayatri Nagar, Saubhagya Sharma Patna, Near Sunrise Apartment, Rupaspur, Patna-800014, Inspector (retired).
28. Arun Kumar Chaudhury, Son of Late Dukhan Chaudhury, Resident of- 239, Near South of Middle School, Bakhtiyarpur, Patna-803212, Superintendent (retired).
29. Ashok Kumar Chaudhury, Son of Late Ramji Chaudhury, Resident of- Sadipur, Munger 811201, Assistant Commissioner, Audit Commissionarate, Patna.
30. Suresh Prasad Thakur, Son of Late Ramkishun Thakur, Resident of Road No. 1, Indrapuri, Keshri Nagar, Patna-800024, Superintendent (retired).



31. Vijay Chandra Ray, Son of Late Janak Ray, Resident of West of Railway Line, Sipara, Patna-800020, Superintendent (retired).
32. Vishwa Mohan Kumar Shrivastava, Son of Late Nawal Kishore Prasad, Resident of- Road No. 4, Rajiv Nagar, Keshari Nagar, Patna-800024, Superintendent (retired).
33. Shailendra Kumar Sahay, Son of Late Janki Sharan Sahay, Resident of- House No. 19, Mother Teresa Marg, North S. K. Puri, Patliputra, Patna-800013, Superintendent (retired).
34. Basant Kumar Mishra, Son of Late Dhanesh Mishra, Resident of- Type 3/35, Central Excise Colony, Near Rani Kuder, Kadma, Jamshedpur, East Shinghbhum- 831005, Jharkhand, Assistant Director, Zonal Training Institute, NACIN, Patna.
35. Rameshwar Prasad, Son of Late Ram Chandra Mahto, Resident of- road no.1, Indrapuri, Keshari Nagar, Patna-800024, Inspector (retired).
36. Shri Kant Pandey, Son of Raghunath Pandey, Resident of- House of Arjun Pathak, A/37, A. G. Colony, Near S.B.I., Ashiana Nagar, Patna 800025, Superintendent (retired).
37. Krishna Kant Pandey, Son of Late Sarvdeo Narain Pandey, Resident of A/28, Abhiyanta Nagar, Ashiana Nagar, Patna-800025, Superintendent (retired).
38. Siyaware Sharan Sahay, Son of Nand Kishor Prasad, Resident of- House No. 119, Phase-1, Near S.B.I. Ashiana Nagar, Patna-800025, Superintendent (retired).
39. Anil Kumar Sinha, Son of Late Rameshwar Prasad, Resident of- 6 LIGH, Near Panchshil Mandir, Lohiya Nagar, Kankarbagh Colony, Patna-800020, Superintendent (retired).
40. Lakshmi Chaudhury, Son of Late Jagan Chaudhury, Resident of- Station Road, Mirzapur Nohata, Fatuha, Patna-803201, Superintendent (retired).
41. Abhas Kumar, Son of Satya Narayan Yadav, Resident of- Bagicha House, Mahima Mandir, Rukunpura, Patna-800014, Superintendent.
42. Lal Mohan, Son of Late Ugriw Mahto, Resident of- Chamrubagh, Near, D.V.C. colony, Hazaribagh-825301, Superintendent.
43. Rabindra Kumar Chaubey, Son of Rameshwar Chaubey, Resident of- B-76, Jayprakash Nagar, A.G.Colony, Ashiana Nagar, Patna 800025, Superintendent (retired).
44. Brijesh Kumar, Son of Shri Ganesh Prasad, Resident of- Flat No. 103, Saryug Apartment, Near St. Paul School, Budha Colony, Patna 800001, Assistant Director, DGGI, Lucknow.
45. Umesh Kumar, Son of Shri Ganesh Prasad, Resident of Fate No. 403, Taluka Apartment, Opposite St. Paul School, Budha Colony, Patna 800001, Assistant Commissioner (retired).
46. Avinash Kumar Singh, Son of Late Ramanand Singh, Resident of A-21A, Abhiyanta Nagar, Patna-800025, Assistant Nagar, Ashiana Commissioner (retired).
47. Gautam Chandra Yadava, Son of Late P.C. Yadava, Resident of 174, Ward No. 26, Krishna Nagar, VTC Korba, District- Korba-495677, Chhatisgarh,



Superintendent (retired).

48. Ratan Kumar Singh, Son of Late Jagnarayan Singh, Resident of CC/39, P.C. Colony, Kakarbagh, Lohiya Nagar, Assistant Commissioner (retired). Patna-800020,
49. Triloki Nath Prasad, Son of Late Deep Narayan Prasad, Resident of- 302 B, Manmohan Apartment, North Shri Krishana Puri, R. K. Path, Patna-800013, Superintendent (retired).
50. Vimal Kishore Dubey, Son of Late Purushottam Dubey, Resident of- Flat No. 101, Space Siva Apartment, Opposite DAV Public School, Shastrinagar, Patna-800023, Superintendent (retired).
51. Umesh Prasad, Son of Late Dwarika Prasad, Resident of- D-15, Lane No. 2, Vijay Nagar, Rukunpura, Patna-800015, Superintendent.
52. Binod Kumar, Son of Shyam Sundar Sharma, Resident of- 105, Shiv Apartment, Gayatri Mandir Road, Kankarbagh, Lohiya Nagar, Patna-800020, Superintendent (retired).
53. Baidyanath Prasad Yadav, Son of Late Bindeshwar Prasad, Resident of-302, Saryu Residency, Lane No. 15, S. K. Puram, Arya Samaj Road, R. P. S Mor, Patna-801503, Superintendent (retired).
54. Rajeeva Kumar Prasad, Son of Late Yatindra Narayan Prasad, Resident of- Flat No. 102, Amba Residency, Near Reliance Trends, East Boring Canal Road, Patna-800001, Superintendent (retired).
55. Naresh Prasad Singh, Son of Late Ram Singh, Resident of- House No. 39, Abdulla Chak, Sonha, Nalanda-803119, Assistant Commissioner (retired).
56. Shashi Ranjan, Son of Sukhnandan Singh, Resident of- Near Navratanpur Mandir, Postal Park, Patna-800001, Superintendent.
57. Akhilesh Kumar Shandilya, Son of Ram Badan Sharma, Resident of- H2/32, Vatika Green City, Dimna Road, Mango, Jamshedpur, East Singhbhum-831018, Jharkhand, Superintendent (retired).
58. Jaimuni Prasad Dash, Son of Late Prasanna Kumar Dash, Resident of C-3/3, Rishav 14 Apartment, Gunumoi Colony, Mango, Jamshedpur, East Singhbhum-831012, Jharkhand, Assistant Commissioner.
59. Pashupati Nath, Son of Late Mukteshwar Prasad, Resident of-143 Pipal Pati, New Area Post Railway Service, Gaya-823002, Superintendent.
60. Madhu Prasad, Wife of Pashupati Nath, Resident of- Qtr No. 3028, Behind P and T Colony, Sector-5/B, Sector-VI, Bokaro-827006, Superintendent.
61. Dewendra Pratap Singh, son of Late Vindhyachal Singh, Resident of- New Bank Colony, Fazalganj, Behind Sarveshwari Gas Agency, Sasaram Rohtas-821115, Superintendent (retired).
62. Md. Quaisar Imam, Son of Late Md. Mojib Asghar, Resident of- New Millat Colony, Sector 01, BMP-16, Near National Marriage Hall, Phulwari Sharif, Patna-801505, Superintendent (retired).
63. Gyan Singh Tiga, Son of Late Jai Singh Tiga, Resident of- Dhumsha Toli, Chutiya, Ranchi-834001, Assistant Commissioner (retired).
64. Kapil Deo Prasad, Son of Late Chandra Deep Ram, Resident of- 302, Rajendra Path, North S.K. Puri, Patna-800013, Superintendent.



65. Om Prakash Shukla, Son of Ram Krishna Shukla, Resident of- Flat No. 623, Kanchanjangha, Vijaya Heritage, Kadma, Jamshedpur, Purbi Singhbhum, Jharkhand-831005, Superintendent (retired).
66. Tara Prasad Chatterjee, Son of Late Gour Baran Chatterjee, Resident of- Flat No. 8, Block A, Meghadoot Apartment, Sati Ghat Road, Opposite ECC Flat, Marine Drive, Kadma, East Singhbhum, Jharkhand-831005, Superintendent (retired).
67. Anil Kumar Prasad, Son of Late Bishwanath Prasad, Resident of- Pluto-1/1, Astha Space Town, Dimna Road, Mango, Jamshedpur, Jharkhand-831018, Inspector (retired).
68. Braj Nandan Prasad Vishwakarma, Son of Late Babulal Prasad Vishwakarma, Resident of- House No. 05, Netaji Subhash Path, Kunj Nagar, Sonari, P.O. Sonari, Jamshedpur, Purbi Singhbhum, Jharkhand 831011, Superintendent (retired).
69. Ashwini Kumar Singh, Son of Rajendra Prasad Singh, Resident of- Hill View Colony, Road No. 02, Dimna, Near M.G.M. Hospital, Jamshedpur, Purbi Singhbhum, Jharkhand-831018, Superintendent (retired).
70. Ratnesh Kumar Badiyar, Son of Birendra Prasad, Flat No. 3266, Road No. 3, Dimna Road, Old Subhash Colony, Bahar, East Singhbhumi, Jharkhand 831012, Assistant Commissioner, CGST and CX, Division-I, Jamshedpur.
71. Anand Kumar, Son of Late Jawahar Lal, Swarna Jyoti Residential Colony, New Rani Kudar, Kadama, Jamshedpur, East Singhbhumi, Jharkhand-831005, Superintendent, CGST and CX, Jamshedpur.
72. Pramod Chandan Surin, Son of Late Stanislaus Vincent Surin, Resident of- Sarkar Bangalow, Toki Toli, Samlong, Namkum, Ranchi, Jharkhand-834010. Assistant Commissioner, CGST and CX (Hgrs.), Ranchi.
73. Raj Kumar Prasad, Son of Sheo Shankar Prasad, Resident of- Shail Shivalay, Upper Sheopure, Near Mansa Mahabir Mandir, Kanke Road, Misirgonda alias Pahargonda, Ranchi University Ranchi, Jharkhand- 834008, Assistant Commissioner, CGST Div., Hazaribagh.
74. Ashis Kumar, Son of Late Keshav Prasad, Resident of- Darjee Mohala, Ansari Lane, Doranda, Ranchi, Jharkhand-834002, Assistant Commissioner (retired).
75. Madhup Sharan, Son of Late Vindheswary Saran, Resident of 142, Road No. 22, S. K. Nagar, Kidwaipuri, P.O. Patna G.P.O., Patna-800001, Assistant Commissioner (retired).
76. Sudhir Kumar Jha, Son of Late Bharat Kumar Jha, Resident of- Flat No.103, Sukkan Sideswar Royal Apartment, Kasturba Path, Near Jamuna Apartment, Boring Road, Patna-800013, Assistant Commissioner (retired).
77. Md. Athar Noor, Son of Md. Noor Hasan, Resident of- 431 C/A, Indrapuri Samanpura, Bihar Veterinary College, Patna-800014, Superintendent (retired).
78. Satyajit Kumar Rathor, Son of Late Makutdhari Singh, Resident of Flat No. B/101, Jagdeo Ashiana Apartment, Ashiana Nagar, Patna-800025, Inspector (retired).
79. Shankar Kumar Paul, Son of Late Harendra Nath Paul, Resident of- Kaptan



- Para, Purnia East, Purnia, Khuskibagh, Bihar-854305, Superintendent (retired).
80. Devendra Prasad Singh, Son of Late Ram Khelawan Singh, Resident of- Dariyapur Fatuha, Patna-803201, Inspector (retired).
81. Md. Saiful Islam, Son of Md. Irfan, Resident of- Roshan Villa, Kumhrar Road, New Azimabad Colony, Sampatchak, Patna-800006, Superintendent.
82. Ramesh Kumar Pandit, Son of Late Ram Lakhan Pandit, Resident of- Kalptaru Bhawan, 16/198, Ward No. 61, Circle No. 125, Kamal Dah Path, Navneet Nagar, Shreshtha Nagar, Patna City, Patna-800008, Superintendent (retired).
83. Triloki Nath Pandey, Son of Late Jai Govind Pandey, Resident of- Plot No. 20, Shanti Sadan. Mitra Mandal Colony, Phase-2, Beur, Phulwari, Patna-800002, Superintendent (retired).
84. Rabindra Nath Roy, Son of Late Kali Pada Roy, Resident of-Naihati, East National Park, North- 24 Parganas, West Bengal-743165, Superintendent (retired).
85. Sadanand Singh, Son of Shri Brajnandan Singh, Resident of- village-Pakaria, P.O.- Orhanpur, District- Nawada, Bihar-805123, Assistant Commissioner (Retired).
86. Sunil Kumar Choudhary, Son of Late Jatendra Narayan Choudhary, Resident of- K2/33, Koyal Siroman Nagar, Dimna Road, Mango, Jamshedpur, East Singhbhum, Jharkhand- 831018, Assistant Commissioner (retired).
87. Subodh Kumar Jha, Son of Late Mahadeo Jha, Resident of- B-402, K. P. Tower, Friends Colony More, Ashiyana Digha Road, Ashiananagar, Patna-800025, Superintendent (retired).
88. Udhov Singh, Son of Late Rameshwar Singh, Resident of- A-12, Mitra Mandal Colony Anisabad, Phulwarisharif, Patna-800002, Superintendent (retired).
89. Shyamal Kumar Acharya, Son of Late Nani Gopal Acharya, Resident of- House No. 289, Uttar Para, Near Goodwill Nursing Home, Kardah, North 24 Parganas, West Bengal-700118, Superintendent (retired).
90. Madhusudan Prasad, Son of Late Rudreshwar Prasad Sinha, Resident of- Sushma Villa, Road No. 2, Rishabh Nagar, Jagaarnath Pur, Near Sai Mandir, Ranchi- 834004, Inspector (retired).
91. Ram Niwas Sharma, Son of Late Gaya Sharma, Resident of- 100 A, C. D. A. Colony, Near Shiv Mandir, L. B. S. Nagar, Patna- 800023, Superintendent (retired).
92. Shailendra Kumar, Son of Late Shiv Nath Sah, Resident of- Back of Ramgarh Kothi Batikapuri Bailey Road, Rukanpura, Patna-800014, Superintendent (retired).
93. Ashok Kumar, Son of Ramchandra Prasad, Resident of- Flat No. Gold 21, Vatika Green City, Dimna Road, Mango, Jamshedpur, Purbi Singhbhum, Jharkhand-831018, Assistant Director, DGGI.
94. Subash Prasad, Son of Late Ram Narayan Prasad, Resident of Village-Jagadishapur, Ward No. 06, Jagdishpur, Bhojpur, Bihar-802158, Superintendent (retired).



- 95. Raj Kishore Sinha, Son of Late Kailash Prasad Sinha, Resident of- Flat No. 301, Block- A, Jagmanoshree Apartment, Ara Garden Road, Near Jagdeo Path, Rukunpura, Patna-800014, Superintendent (retired).
- 96. Shailendra Kumar, Son of Late Suraj Deo Singh, Resident of- Kanti Verma Path, North of Dr. B. Bhattacharya Road, West Patel Nagar, Patna-800023, Assistant Commissioner (retired).
- 97. Om Prakash Abhishek, Son of Ram Pyare Rajak, Resident of- Flat No. 202, Block-B, Shivam Heritage, Jagriti Nagar, Magistrate Colony Road, Khajpura, P. O. Bihar Veterinary College, Patna-800014, Assistant Commissioner.
- 98. Birendra Kumar, Son of Late Sarjug Prasad, Resident of Shanti Niwas Road No. 13 B. Manoharpur, Kachhuara, Rajendra Nagar, Patna-800016. Superintendent (retired).
- 99. Shankar Prasad, son of Late Dipu Mahto, Resident of- House No. 98, Ward No. 37, Ram Jaypal Nagar, Gola Road, Danapur, Patna-801503 Superintendent (retired).
- 100 Chandra Mohan Mishra, Son of Late Dr. Gangadhar Mishra, Resident of Road No. 24, Rajiv Nagar, Patna- 800024, Superintendent (retired).
- 101 Ashok Kumar Singh, Son of Late Rameshwar Singh, Resident of- Smititi Magadh Vihar, Behind SBI, Gardanibagh, Patna-800002, Superintendent (retired).
- 102 Kamakhya Narayan Prasad, Son of Baij Nath Prasad, Resident of- Flat No. 602, Vijaya Green Earth, Dimna Road, Near, Kali Mandir, Avinash Nagar, Jamshedpur, P.O. Mango, East Singhbhum, Jharkhand-831012, Superintendent (retired).
- 103 Dipak Kumar Srivastava, Son of Late Brahmadeo Prasad Srivastava, Resident of- Ward No. 10, Panch Mandir, Road, Madhupur, Deoghar, Jharkhand-815353, Superintendent (retired).
- 104 Satya Narayan Lal Das, Son of Late Dhanushdhari Lal Das, Resident of- Village- Mohanpur Rupauli, District- Madhubani, Bihar-847404, Assistant Commissioner (retired).

... .. Respondent/s

Appearance :

- For the Petitioner/s : Mr. Rajesh Mohan, Advocate
- For the U.O.I : Mr. Shivaditya Dhani Sinha, Sr. Penal Counsel
- For the CGST : Mr. Anshuman Singh, Sr. SC, CGST & CX

CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE ALOK KUMAR PANDEY
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)



3 06-01-2026 After some argument, the learned counsel for the petitioners seeks not to press the present writ petition, however, seeks liberty on behalf of the petitioners to prefer a review petition, as far as the impugned order dated 02.09.2025 passed in OA/050/000640/2025, passed by the learned Central Administrative Tribunal, Patna Bench, Patna is concerned, since he wants to bring additional facts to the notice of the learned Central Administrative Tribunal, Patna Bench, Patna.

2. Liberty so sought is granted.

3. The present writ petition is stands disposed of as not pressed.

(Mohit Kumar Shah, J)

(Alok Kumar Pandey, J)

Nilmani/-

U			
---	--	--	--

