IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11249 of 2025

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M/s Nanda Devi (a Sole Proprietorship Firm) having its registered office at Ward No. 30, Behind Town Hall, Gayatri Nagar, Motihari, District- West Champaran, Bihar. through its Authorized Signatory, Mr. Nilesh Kumar Srivastava, aged about 34 Years, S/o Shri Anil Kumar Shrivastava.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, having its Office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi- 110001.
2. The Chief Commissioner, CGST and CX, Office at - C.R Building, 1st Floor, Bir Chand Patel Path, Patna, Bihar.
3. The State of Bihar, through the Commissioner, BGST, New Secretariat, Patna.
4. Joint Commissioner of State Tax, Motihari, Tirhut, Bihar.
5. Deputy Commissioner of State Tax, Motihari, Tirhut, Bihar.
6. Assistant Commissioner of State Tax, Motihari, Tirhut, Bihar.
7. Additional Commissioner (Appeal), Tirhut Division, Muzaffarpur.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Anurag Saurav, Advocate

For the Respondent/s : Mr. Sriram Krishna, Sr. Standing Counsel
Ms. Ruchi Mandal, Jr. SC, CGST

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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 22-04-2026 The present writ petition has been filed seeking the following reliefs:-

> *"(i) For issuance of appropriate writs or writ in the nature of certiorari for quashing of the order dated 28.02.2024 passed by the Additional Commissioner (Appeal), Tirhut Division, Muzaffarpur in Appeal Case bearing Appeal Case No. ARN No. AD100722001438N for the financial year 2019-20 whereby and where under*

the Appellate Authority upheld the order dated 09.01.2021 passed by Respondent no.6 and directed to issue APL-IV to the petitioner and the appellate authority passed the order without considering the Standard Operating Procedure (S.O.P.) issued vide Circular No. 129/48/2019 (GST) dated 24.12.2019 and without considering the fact that above mention order had been passed without providing the personal hearing to the petitioner, as prescribed under section 75(4) of GST Act.

(ii) For Issuance of an appropriate writ/ order/ direction for issuance of writ in the nature of Certiorari for setting aside Ex parte Order Dated 08.01.2021 passed under section 74 of GST Act,2017 by respondent No. 6 i.e. Assistant Commissioner of State Tax jurisdiction, Motihari Tirhut, Motihari, Bihar, Whereby and Where under respondent no.6 has imposed tax of an amount of Rs. 3,87,066/-, interest of Rs. 22,906/- and Penalty of Rs. 3,87,066/- under CGST and SGST, i.e. total amount of Rs. 7,97,038/- and the said proceeding has been initiated by the respondent authorities on the ground that an amount of Rs. 32,25,558 – were reflecting in GSTR7 of Government Department on which TDS had been deducted by the Government Authority before making payment to the petitioner against work done and the said amount was not mentioned in the GSTR3B Return of the petitioner and petitioner had suppressed an amount of Rs.32,25,558/- as Taxable Turn Over.

(iii) For setting aside Order bearing Reference No. ZD100121007669X Dated:09.01.2021 passed under Section 74 of CGST Act,2017, whereby and Where under an amount of Rs.7,97,038/- has been imposed against the petitioner for the Financial Year 2019-20 as CGST & SGST, including Tax, Interest and Penalty.

(iv) For setting aside the demand notice issued in the Form of DRC 07 bearing Reference No. ZD100121007669X Dated: 09.01.2021 Whereby and Where under an amount of Rs.7,97,038/- has been imposed as Tax, Interest and Penalty under CGST and SGST.

(v) For Issuance of Writ in the nature of mandamus directing the respondent authorities to release the bank account of the petitioner already attached during the proceeding.

(vi) For restraining the respondent authority from issuing DRC 13 for recovery of the tax amount through the Bank account attachment.

(vii) For issuance of an appropriate Writ(s), order (S), and/or direction(s), as Your Lordships may deem fit and proper in the facts and circumstances of this case in the interest of justice."

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 28.02.2024 passed by the Additional Commissioner (Appeal), State Tax, Tirhut Division, Muzaffarpur by availing the remedy available under Section 112 of the Bihar Goods and Services Tax Act, 2017. Liberty, so sought, is granted.

3. Accordingly, the present petition stands disposed of.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

GAURAV S./-

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