IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No. 9108 of 2021

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Gobinda Construction a partnership firm having its office at Trang Press Road, Sheopuri, Patna through its Partner, Rajeev Kumar (Male) (aged about 51 years) son of Shri Krishnanand Sharma, resident of Trang Press Road, Near Saibaba Mandir, Shivpuri, LBS Nagar, P.s.- S.K. Puri, Patna, Bihar

... ... Petitioner/s

Versus

1. Union of India through the Secretary, Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001
2. State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna
3. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building (Annexe), Bir Chand Patel Marg, Patna
4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Central Revenue Building (Annexe), Bir Chand Patel Marg, Patna
5. Addl. Commissioner of State Tax (Appeal), Patna West Division, Patna
6. Asst. Commissioner of State Tax, Patna Central, Patna

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 2854 of 2021

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Shtrudhan Kumar Amit Kumar son of Late. Jagpat Choudhary, through its proprietor Shtrudhan Kumar Choudhary having its principal place of business at P. P Road, Buxar, Bihar 802101 and at present residing at Ward No.13. P.P.Road, District Buxar, Bihar 802101.

... ... Petitioner/s

Versus

1. Union of India through the Secretary Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Bock New Delhi 110001.
2. State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Asst. Commissioner of State Tax, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna. Buxar, Patna West, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 4694 of 2021

==========

Shiva Escorts a proprietorship firm having its place of business at Main Road, Shivganj Chowk, Narkatiaganj, West Champaran 845455 through its proprietor namely Ashish Kumar Gupta male, aged about 37 years son os Shri Bajrangi Lal Gupta resident of Block Road, Ward No. 22, Narkatiaganj, District- West Champaran, 845455

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India at New Delhi
2. The State of Bihar through the Principal Secretary, cum Commissioner, Department of State Taxes, Government of Bihar, Patna
3. The Deputy Commissioner, of State Taxes Bettiah Circle, Bettiah
4. The Assistant Commissioner of State Taxes, Bettiah Circle, Bettiah

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 5636 of 2021

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Komal Medical Agency a proprietary concern having its office at Main Road, Chhatapur, Supaul through its Proprietor, Keshava Kumar (Male) (aged about 49 years) Son of Shri Krishna Deo Sah, resident of Ward No. 10, Karahwana, Khutti, P.O.- Khutti via Surpatganj, P.S. Chhatapur, Khutti, Supaul, Bihar.

... ... Petitioner/s

Versus

1. Union of India through the Secretary Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan, Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its Office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Purnea Division, Purnea.
6. Asst. Commissioner of State Tax, Supaul, Purnea, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 5747 of 2021

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WEB COPY

M/s Ram Kishun Saw Mill Trading and Company through its Sole Proprietor Mr. Ashok Kumar having office at Nandpuri, Bhagwanpur, Musahri, P.S. Bhagwanpur, District- Muzaffarpur, Bihar.

... ... 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 Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S. North Block, New Delhi- 110001.
3. The Commissioner of Central Goods and Services Tax and Central Excise, Patna having its office at New Secretariat, Patna, Bihar.
4. Joint Commissioner of State Tax, Muzaffarpur, West, Tirahut Division, District Muzaffarpur, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 6627 of 2021

==========

Shanti Motors, a proprietorship firm having its place of business at Main Road, Near SBI, Ghorasahan, East Champaran, Bihar through its proprietor namely Manish Kumar, male, aged about 40 years, Son of Rajeshwar Prasad, Resident of Purnahia, P.S. Ghorasahan, District- East Champaran.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India at New Delhi.
2. The State of Bihar through the Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Assistant Commissioner of State Taxes, Raxaul Circle, Raxaul.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 6630 of 2021

==========

Mrityunjay Kumar, son of Late Rajendra Prasad Sharma, Resident of flat number G 4, B-Block, Symphony apartment, road No. 2, Shivpuri, L.B.S. Nagar, Patna-800023 proprietor of the firm M/s J.M.C.M. Sales Patna having its place of business at flat number G 4, B-Block, Symphony apartment, road no. 2, Shivpuri, L.B.S. Nagar, Patna-800023.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government

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of India at New Delhi.

2. The Principal Chief Commissioner of Central GST and CX, central revenue building, Birchand Patel Path, Patna.
3. The State of Bihar through the Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
4. The Additional Commissioner of State Taxes (Appeals), Patna West Division, Patna.
5. The Assistant Commissioner of State Taxes, Patna Central Circle, Patna.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 6638 of 2021

==========

Neelam Automobiles a Proprietorship firm having its Place of Business at 911, Near pakri Dhala, Gaunaha, Shikarpur Road, Narkatiaganj-845455 through its Proprietor namely Brijesh Prasad male aged about 62 Years Son of Late Vidha Bhaskar resident of Arya Samaj Road, Ward No. 15, Narkatiaganj, District West Champaran-845455.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India at New Delhi.
2. The State of Bihar through the Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Deputy Commissioner of State Taxes, Bettiah Circle, Bettiah.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 7478 of 2021

==========

Nidhi Trading Company a proprietary concern having its office at Jiwachhpur, Pratapganj, Supaul through its Proprietor, Umesh Kumar Sahni (Male) (aged about 38 years) son of Shri Ramji Sahni, resident of Jiwachhpur, Pratapganj, P.O. and P.S. Pratapganj, Supaul, Bihar.

... ... Petitioner/s

Versus

1. Union of India through the Secretary Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan, Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.

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4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Asst. Commissioner of State Tax, Supaul, Purnea, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 7666 of 2021

==========

Komal Medical Agency a propietary concern having its office at Main Road, Chhatapur, Supaul though its Proprietor, Keshava Kumar (Male), (aged about 49 years) son of Shri Kishna deo Sah, resident of ward no. 10, Karahwana, Khutti, P.o.- Khutti, via- Surpatganj, P.s.- Chhatapur, Khutti, Supaul, Bihar

... ... Petitioner/s

Versus

1. Union of India through the Secretary, Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi 110001
2. State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan, Bailey road, Patna
3. Principal Chief Commissioner of CGST and Cental Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna
4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Cental Revenue Building, (Annexe), Bir Chand Patel Marg, Patna
5. Addl. Commissioner of State Tax (Appeal) Purnea Division, Purnea
6. Asst. Commissioner of State Tax, Supaul, Purnea, Bihar

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 7745 of 2021

==========

Nidhi Trading Company, a Proprietary Concern having its Office at Jiwachhpur, Pratapganj, Supaul through its Proprietor, Umesh Kumar Sahni (Male) (aged about 38 Years) Son of Shri Ramji Sahni, Resident of Jiwachhpur, Pratapganj, PO and P.S. Pratapganj, Supaul, Bihar.

... ... Petitioner/s

Versus

1. Union of India through the Secretary Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. The State of Bihar through the Commissioner of State Tax, having its Office at Vikash Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its Office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.

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4. Principal Commissioner Patna1, CGST and Central Excise, having its Office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Asst. Commissioenr of State Tax, Supaul, Purnea, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 8569 of 2021

==========

P Prakash Construction, a partnership firm having its office at Lal Darwaza, Sadar, Munger through its Partner, Sulochana Tiwary (Female) (aged about 57 years) daughter of Shri. Mohini Prasad Mishra, resident of Lal Darwaza, Near Vikash Bharti School, Ward No. 4, P.S. Kotwali, Munger, Bihar.

... ... Petitioner/s

Versus

1. Union of India through the Secretary Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. State of Bihar through the Commissioner of State Tax, having its Office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of GST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Pata 1, CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Bhagalpur Division, Bhagalpur.
6. Asst. Commissioner of State Tax, Munger Circle, Munger, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 9066 of 2021

==========

M/s Naw Krishna Enterprises through its Sole Proprietor Mr. Mukesh Kumar aged about 43 years, S/o Nawal Kishore Shukla, having it Principle office at Anwarpur Chowk, Hajipur, P.S. Hajipur Sadar, District -Vaishali at Hajipur.

... ... 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 Central Board of Indirect Taxes and Customs through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S. North Block, New Delhi-110001.
3. The Commissioner of Central Goods and Services Tax and Central Excise, Patna having its office at New Secretariat Patna, Bihar.

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4. Joint Commissioner of State Tax, Hajipur Circle, District-Vaishali at Hajipur, Bihar.
5. Assistant Commissioner of State Tax, Hajipur Circle, District-Vaishali at Hajipur, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 9566 of 2021

==========

M/s Naw Krishna Enterprises through its Sole Proprietor Mr. Mukesh Kumar aged about 43 years, S/o Nawal Kishore Shukla, having its principle office at Anwarpur Chowk, Hajipur, P.S. Hajipur Sadar, District- Vaishali at Hajipur.

... ... 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 Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S. North Block, New Delhi- 110001.
3. The Commissioner of Central Goods and Services Tax and Central Excise, Patna having its office at New Secretariat Patna Bihar.
4. Joint Commissioner of State Tax, Hajipur Circle, District- Vaishali at Hajipur, Bihar.
5. Assistant Commissioner of State Tax, Hajipur Circle, District- Vaishali at Hajipur.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 9603 of 2021

==========

M/s Kessar Vacine Distributors a proprietorship firm having its place of business Govind Mitra Road, Patna- 800004 through its proprietor namely Arjun Kumar Keshri male aged about 64 years son of Dawarika Nath Keshri resident of Dawarikapuri, R.K. Avenue, Langar Toli Gali, Nala Road, Near Shiv Mandir, Arya Kumar Road, Patna- 800004.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India at New Delhi.
2. The Principal Chief Commissioner of Central GST and CX, Central Revenue Building, Birchand Patel Path, Patna.
3. The State of Bihar through the Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.

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4. The Assistant Commissioner of State Taxes, North Circle, Patna. (March-2019).
5. The Additional Commissioner of State Taxes (Appeals), Patna East Division, Patna.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 9733 of 2021

==========

Tirupati Agricultrural Commodity Business and Mills, a Proprietary Concern having its Office at Ward No.15, Koat Bazar, Sitamarhi, BIhar through its Proprietor Ravi Bhushan Kumar (Male) (aged about 36 years) Son of Hari Narayan Sah Resident of Ward-15, Koat Bazar, Chakmahila, P.S. Sitamarhi, District-Sitamarhi, Bihar.

... ... Petitioner/s

Versus

1. Union of India through the Secretary Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. State of Bihar through the Commissioner of State Tax, having its Office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its Office at Central Revenue Buildi (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patn 1, Central Excise, having its Office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Tirhut Division, Muzaffarpur.
6. Assistant Commissioner of State Tax, Sitamarhi Circle, Patna.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 9994 of 2021

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M/S Rangoli a Partnership firm having its Place of Businees Harshwardhan Arcade Fraser Road, Patna-800001 through one of its Partners namely Raj KUmar Agrawal Male aged about 55 years son of Yugal Kishore Agrawal resident of Rajasthan Colony, Bandar Bagicha, Fraser Road, Patna.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India at New Delhi.
2. The Principal Chief Commissioner of Central GST and CX, Central Revenue Building, Birchand Patel Path, Patna.
3. The State of Bihar through the Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.

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4. The Assistant Commissioner of State Taxes, West Circle, Patna.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 10044 of 2021

==========

Pappu Enterprises a proprietory concern having its office at Holding No. 232, Ward No.6, Mahabir Sthan, Nasariganj, Rohtas, Bihar through its proprietor Manish Kumar (Male) (aged about 36 years), Son of Ramanand Prasad, Resident of Nasariganj, P.S.- Nasariganj, District- Rohtas, Bihar.

... ... Petitioner/s

Versus

1. Union of India through the Secretary, Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001.
2. State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan, Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner, Patna 1, CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Magadh Division, Gaya.
6. Assistant Commissioner of State Tax, Sasaram, Magadh, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 11373 of 2021

==========

S. K. Automobiles, a proprietary concern having its Office at Main Road, Triveniganj, Supaul through its Proprietor, Subhash Kumar Suman (Male) (aged about 43 Years) Son of Shri. Kamla Kant Yadav, resident of Ward No. 14, Kushaha, P.O. Bajitpur Hariharpatti, P.S. Trveniganj, Triveniganj, Supaul, Bihar.

... ... Petitioner/s

Versus

1. Union of Inida through the Secretary Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. State of Bihar through the Commissioner of State Tax, having its Officer at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, having its Office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.

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5. Asst. Commissoner of State Tax, Supaul, Purnea, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 11852 of 2021

==========

Maa Kali Works a proprietary concern having its office at Hosotal Road, Forbesganj, Bihar through its proprietor Manish Kumar Agrawal (Male) (aged about 41 years) son of Bhupesh Kumar Agrawal, Resident of Ward No. 6, Ganesh Trading Company, Hospital Road, P.O. and P.S.-Forbesganj, Forbesganj, District-Araria, Bihar.

... ... Petitioner/s

Versus

1. Union of India through the Secretary Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi 110001.
2. State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Central Revenue Building (Annexe), Bir Chand Patel Marg, Patna.
5. Joint Commissioner of State Tax, Forbesganj, Purnea, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 11864 of 2021

==========

Maa Kali Works A Proprietary concern having its office at Hosotal Road, Forbesganj, Bihar through its proprietor Manish Kumar Agrawal, resident of Ward No. 6, Ganesh Trading Company, Hospital Road, P.O. and P.S.-Forbesganj, Forbesganj, District- Araria, Bihar.

... ... Petitioner/s

Versus

1. Union of India, through the Secretary Union of India, through the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001.
2. State of Bihar, through the Commissioner of State Tax Having its office at Vikas Bhawan, Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise Having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1 CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Joint Commissioner of State Tax Forbesganj, Purnea, Bihar.

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... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 12013 of 2021

==========

Maa Kali Works a proprietary concern having its office at Hosotal Road, Forbesganj, Bihar through its proprietor Manish Kumar Agrawal (Male) (aged about 41 years), Son of Bhupesh Kumar Agrawal, Resident of Ward No.6, Ganesh Trading Company, Hospital Road, P.O. and P.S. Forbesganj, Forbesganj, District- Araria, Bihar.

... ... Petitioner/s

Versus

1. Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi 110001.
2. State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan, Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner, Patna 1, CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Joint Commissioner of State Tax, Forbesganj, Purnea, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 12102 of 2021

==========

Maa Kali Works, a proprietary concern having its office at Hosotal Road, Forbesganj, Bihar through it proprietor Manish Kumar Agrawal (Male) (aged about 41 years) son of Bhupesh Kumar Agrawal, resident of Ward No. 6, Ganesh Trading Company, Hospital Road, P.O. and P.S. Forbesganj, Forbesganj, District - Araria, Bihar.

... ... Petitioner/s

Versus

1. Union of India through the Secretary Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise , having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Joint Commissioner of State Tax, Forbesganj, Purnea, Bihar.

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... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 12211 of 2021

==========

Maa Kali Works A proprietary concern having its office at Hosotal Road, Forbesganj, Bihar through its proprietor Manish Kumar Agrawal (Male) (aged about 41 years) Son of Bhupesh Kumar Agrawal, resident of Ward No. 6, Ganesh Trading Company, Hospital Road, P.O. and P.S.- Forbesganj, Forbesganj, District- Araria, Bihar.

... ... Petitioner/s

Versus

1. Union of India, through the Secretary Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi-110001.
2. State of Bihar Through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise Having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1 CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Joint Commissioner of State Tax Forbesganj, Purnea, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 12258 of 2021

==========

Maa Kali Works A proprietary concern having its office at Hosotal Road, Forbesganj, Bihar through its proprietor Manish Kumar Agrawal (Male) (aged about 41 years) Son of Bhupesh Kumar Agrawal, resident of Ward No. 6, Ganesh Trading Company, Hospital Road, P.O. and P.S.- Forbesganj, Forbesganj, District- Araria, Bihar.

... ... Petitioner/s

Versus

1. Union of India, through the Secretary Union of India, through the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001.
2. State of Bihar, through the Commissioner of State Tax Having its office at Vikas Bhawan, Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise Having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1 CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Joint Commissioner of State Tax Forbesganj, Purnea, Bihar.

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... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 17065 of 2021

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M/s Om Bhandar through its partner Mr. Om Prakash Sah, having office at Ratanpur, P.S. Ratanpur, District - Begusarai.

... ... 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 Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S. North Block, New Delhi- 110001.
3. The Commissioner of Central Goods and Services Tax and Central Excise, Patna having its office at New Secretariat Patna Bihar.
4. Joint Commissioner of State Tax, Begusarai Circle, District - Begusarai, Bihar.
5. Deputy Commissioner of State Tax, Begusarai Circle, District - Begusarai, Bihar.
6. Assistant Commissioner of State Tax, Begusarai Circle, District Begusarai, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 145 of 2022

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Rajeev Kumar Pandey son of Shri Tej Narayan Pandey, resident of C/o Azad Kumar Pandey, Nawratan hata, Purnea, Bihar-854301.

... ... Petitioner/s

Versus

1. Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi-110001.
2. State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan, Bailey Road, Patna.
3. Principal Chief Comissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Purnea Division, Purnea.
6. Asst. Commissioner of State Tax, Purnea, Bihar.

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... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 763 of 2022

==========

M/s Muskan Enterprises a Proprietorship firm having its Principal Place of Businees at Ward No. 11, Main Road, Jogbani, District Araria through its Proprietor, Sujeet Kumar Kedia, aged about 37 Years, Male, Son of Sri Vijay Prasad Kedia, Resident of Kedia Market, Main Road, Jogbani, Ward No. 11, Haripur, P.S. Jogbani, District-Araria.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India, New Delhi.
2. The State of Bihar through the Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Principal Secretary-Cum-Commissioner, State Taxes, Government of Bihar, Patna.
4. The Commissioner, Central Goods and Service Taxes, Government of India, Bihar.
5. The Additional Commissioner of State Taxes-Cum-Appellate Authority, Purnea, District Araria.
6. The Deputy Commissioner of State Taxes, Forbesganj, Purnea, District Araria.
7. The Assistant Commissioner of State Taxes, Forbesganj, Purnea, District Araria.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 1853 of 2022

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M/S Sri Ganesh Pharma Through its Proprietor, Kailash Kumar Jhunjhunwala, S/O Late Parmeshwar Lal aged 57 years, resident of Bengali Tola, Ward no. 25, P.S. Phulwari, District- Samastispur, Pin 848101.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, New Secretariat, Patna.
3. The Additional Commissioner of State Tax (Appeal), Darbhanga Division, Darbhanga.
4. The Assistant Commissioner of State Tax, Samastipur Circle, Samastispur.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 1860 of 2022

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M/S Lalit Enterprises Through its Proprietor, Pankaj Kumar, S/O Uday Kant Jha, aged 36 years, resident of Village Majhaura, Ward no. 15, P.O. - Bahera P.S. - Benipur, District- Darbhanga, Pin 847201.

... ... Petitioner/s

Versus

1. The State of Bihar Through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Additional Commissioner of State Tax Appeal), Darbhanga Division, Darbhanga.
4. The Assistant Commissioner of State Tax, Darbhanga Circle, Darbhanga.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 1867 of 2022

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Sunil Kumar Purbey S/O Late Sunil Kumar Purbey Through its Proprietor, Vikash Kumar Purbey, S/O Late Sunil Kumar Purbey, aged 36 years, resident of Neempokhar, Kaderabad, P.O. - Lalbagh, District- Darbhanga, Pin - 846004.

... ... Petitioner/s

Versus

1. The State of Bihar Through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Additional Commissioner of State Tax (Appeal), Darbhanga Division, Darbhanga.
4. The Assistant Commissioner of State Tax, Darbhanga Circle, Darbhanga.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 1890 of 2022

==========

M/S Heera Motors, Through its Proprietors Ashok Kumar Thakur, S/O Rajeshwar Thakur, aged 58 (M) years, resident of Village Raghopur, P.S. Raghopur, District- Darbhanga, Pin 847239.

... ... Petitioner/s

Versus

1. The State of Bihar Through the Commissioner of State Tax, Bihar, New

WEB COPY

Secretariat, Patna.

2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Additional Commissioner of State Tax (Appela), Darbhanga Division, Darbhanga.
4. The Assistant Commissioner of State Tax, Darbhanga Circle, Darbhanga.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 2200 of 2022

==========

Khushee Construction GSTIN 10AALFK1727H2ZN Address Rampur Dumra, Maranchi Rampur Dumra, Patna, Bihar, 803301, through its propriotor namely Rajeev Kumar, aged about 33 years, Son of Sri Birendra Singh, Resident of Rampur Dumra, P.S. - Dumra, District - Patna.

... ... Petitioner/s

Versus

1. The Union of India through the Principal Chief Commissioner of Central Tax, Government of India, New Delhi.
2. The Principal Commissioner of Central Tax, Government of India, New Delhi.
3. The Commissioner Central Tax, Government of India, New Delhi.
4. The State of Bihar through the Principal Secretary State Tax, Bihar, Patna.
5. The Chief Commissioner State Tax, Bihar, Patna.
6. The Joint Commissioner State Tax, Badh Circle, Badh.
7. The Deputy Commissioner State Tax, Badh Circle, Badh.
8. The Assistant Commissioner State Tax, Badh Circle, Badh.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 2347 of 2022

==========

Ujjain Engicon India Private Limited, a company incorporated under the Companies Act, 1956 having its Head Office at Valmiki Nagar, Bihar through its Director Mahendra Kishore Singh (Male) (aged about 45 years), son of Harendra Kishore Singh, resident of Gram Valmikinagar, Tanki Bazar, Bhaisalotan, West Champaran, Bihar-845107.

... ... Petitioner/s

Versus

1. Union of India through the Secretary Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001.
2. State of Bihar through the Commissioner of State Tax, having its office at

WEB COPY

Vikas Bhawan Bailey Road, Patna.

3. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Tirhut Division, Muzaffarpur.
6. Joint Commissioner of State Tax, Bagha Circle, Bagha.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 2408 of 2022

==========

Ujjain Engicon India Private Limited, a Company incorporated Under the Companies Act, 1956 having its Head Office at Valmiki Nagar, Bihar through its Director Mahendra Kishore Singh (Male) (aged about 45 Years) Son of Harendra Kishore Singh, resident of Garam Valmikinagar, Tanki Bazar, Bhaisalotan, West Champaran, Bihar 845107.

... ... Petitioner/s

Versus

1. Union of India through the Secreary Union of Inida through the Secreary,Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. State of Bihar through the Commisioner of State Tax, having its Office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its Office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna1, CGST and Central Excise, having its Office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Tirhut Division, Muzaffarpur.
6. Joint Commissioner of State Tax, Bagha Circle, Bagha.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 2490 of 2022

==========

Ujjain Engicon India Private Limited a company incorporated under the Companies Act, 1956 having its Head Office at Valmiki Nagar, Bihar through its Director Mahendra Kishore Singh (Male) (aged about 45 years) son of Harendra Kishore Singh, resident of Gram Valmikinagar, Tanki Bazar, Bhaisalotan, West Champaran, Bihar 845107.

... ... Petitioner/s

Versus

1. Union of India through the Secretary Union of India through the Secretary,

WEB COPY

Ministry of Finance, Department of Revenue, North Block New Delhi 110001.

2. State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Tirhut Division, Muzaffarpur.
6. Joint Commissioner of State Tax, Bagha Circle, Bagha.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 2574 of 2022

==========

Lakshmi Narayan Yadav a Proprietor Lakshmi Narayan Yadav Son of Shri Baidyanath Yadav Resident of Ward No.4, Khorma, Marouna, Supaul, BIhar 847408.

... ... Petitioner/s

Versus

1. Union of India through the Secreary Union of India through the Secreary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. State of Bihar through the Commissioner of State Tax, having its Office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its Office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, having its Office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Bir Chand Patel Marg, Patna.
6. Asst. Commissioner of State Tax, Supaul, Purnea.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 2699 of 2022

==========

Lakshmi Narayan Yadav a proprietary concern having its office at Ward No.4, Khorma, Marouna, Supaul, Bihar 847408 through its proprietor Lakshmi Narayan Yadav Son of Shri. Baidyanath Yadav resident of Ward No. 4, Khorma, Marouna, Supaul, Bihar 847408.

... ... Petitioner/s

Versus

1. Union of India through the Secretary Union of India through the Secretary,

WEB COPY

Ministry of Finance, Department of Revenue, North Block New Delhi 110001.

2. State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Supaul, Purnea.
6. Asst. Commissioner of State Tax, Supaul, Purnea.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 2718 of 2022

==========

Lakshmi Narayan Yadav, a proprietor concern having it office at Ward No.4, Khorma, Marouna, Supaul, Bihar 847408 through its proprietor Lakshmi Narayan Yadav Son of Shri Baidyanath Yadav resident of Ward No. 4, Khorma, Marouna, Supaul, Bihar 847408.

... ... Petitioner/s

Versus

1. Union of India through the Secretary Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Supaul, Purnea.
6. Asst. Commissioner of State Tax, Supaul, Purnea.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 2757 of 2022

==========

Lakshmi Narayan Yadav, a proprietary concern having its office at Ward No. 4, Khorma, Marouna, Supaul, Bihar 847408 through its proprietor Lakshmi Narayan Yadav, son of Shri Baidyanath Yadav, resident of Ward No. 4, Khorma, Marouna, Supaul, Bihar 847408.

... ... Petitioner/s

Versus

WEB COPY

1. Union of India through the Secretary Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. State of BIhar through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna.
3. Pricipal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Central Revenue Building (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Supaul, Purnea.
6. Asst. Commissioner of State Tax, Supaul, Purnea.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 2763 of 2022

==========

Lakshmi Narayan Yadav a proprietary concern having its office at Ward No.4, Khorma, Marouna, Supaul, Bihar 847408 through its proprietor Lakshmi Narayan Yadav, Son of Shri Baidyanath Yadav resident of Ward No.4, Khorma, Marouna, Supaul, Bihar 847408.

... ... Petitioner/s

Versus

1. Union of India through the Secretary, Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Supaul, Purnea.
6. Asst. Commissioner of State Tax, Supaul, Purnea.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 2783 of 2022

==========

Lakshmi Narayan Yadav, a proprietary concern having its office at Ward No. 4, Khorma, Marouna, Supaul, Bihar 847408 through its Proprietor Lakshmi Narayan Yadav, Sonof Shri Baidyanath Yadav, Resident of Ward No. 4, Khorma, Marouna, Supaul, Bihar 847408.

... ... Petitioner/s

WEB COPY

Versus

1. Union of India, through the Secretary Union of India, through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. State of Bihar, through the Commissioner of State TAx, having its office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise, having its office at Central Revenue Building (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Supaul, Purnea.
6. Asst. Commissioner of State Tax, Supaul, Purnea.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 2875 of 2022

==========

M/s Yash Raj Builders and Promoters Pvt. Ltd. A registered company having its place of business at 101, Jamuna complex, Jai Prakash Nagar, Ashiana Road, Patna, Bihar - 800025 through its managing director namely Prashant Kumar male aged about 44 years son of Shri Deepak Kumar resident of 101, Jamuna complex, Jai Prakash Nagar, Ashiana Road, Patna, Bihar - 800025.

... ... Petitioner/s

Versus

1. The Union of India Through the Secretary, Ministry of Finance, government of India at New Delhi.
2. The Principal Chief Commissioner of Central GST and CX, Central Revenue Building, Birchand Patel Patha, Patna.
3. The State of Bihar Through the Principal Secretary Cum commissioner, Department of State Taxes, Government of Bihar, Patna.
4. The Assistant Commissioner of State Taxes, Special Circle, Patna.
5. The Additional Commissioner of State Taxes (Appeals), Patna central Division, Patna.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 3209 of 2022

==========

Lakshmi Narayan Yadav Son of Shri. Baidyanath Yadav A proprietary concern having its office at Ward No. 4, Khorma, Marouna, Supaul, Bihar 847408 through its proprietor Lakshmi Narayan Yadav, Resdient of Ward No. 4, Khorma, Marouna, Supaul, Bihar 847408.

... ... Petitioner/s

Versus

WEB COPY

1. Union of India Through the Secretary Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. State of Bihar Through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Supaul, Purnea.
6. Asst. Commissioner of State Tax, Supaul, Purnea.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 3273 of 2022

==========

Lakshmi Narayan Yadav Son of Shri. Baidyanath Yadav A proprietary concern having its office at Ward No. 4, Khorma, Marouna, Supaul, Bihar 847408 through its proprietor Lakshmi Narayan Yadav, Resident of Ward No. 4, Khorma, Marouna, Supaul, Bihar 847408.

... ... Petitioner/s

Versus

1. Union of India Through the Secretary Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. State of Bihar Through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Supaul, Purnea.
6. Asst. Commissioner of State Tax, Supaul, Purnea.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 3614 of 2022

==========

M/s Unik Surgical Private Limited a Company Registered under Companies Act, having its office at 2C/159, G D Mishra, New Patliputra Colony, Patna through its authorized representative Manoj Kumar Singh, Male, Aged about 51 years, Son of Shiv Sagar Singh, Resident of 404, Angad Apartment, G.D. Mishra Path, Near CISF Building, New Pataliputra Colony, Boring Road, P.S.- Pataliputra, District- Patna, Bihar- 800013.

WEB COPY

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Department of Revenue, Ministry of Finance, New Delhi.
2. The Secretary, Department of Revenue, Ministry of Finance, Government of India, New Delhi
3. The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
4. The Chief Commissioner of Central Taxes, 3rd Floor, Central Revenue (Annex) Building, Birchand Patel Path, Patna.
5. The State of Bihar through the Commissioner-cum-Secretary, Commercial Taxes, Govt of Bihar, Patna.
6. The Commissioner of State Tax, Vikash Bhawan, Patna.
7. The Additional Commissioner State Tax (Appeal), Patna West Division, Patna.
8. The Joint Commissioner of State Tax, Patna West, Patna Central, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 4264 of 2022

==========

Sunil Kumar S/o Surendra Kumar Ojha Resident of Tara Kunj, Gola Road, Near Corporation Bank, Ram Jaypal Nagar, Dinapur-Cum-Khagaul, Patna, Bihar 801503 and Office address is A-1, Friends Apartment, Gandhi Nagar, Boring Road, Patna, Bihar-800001.

... ... Petitioner/s

Versus

1. Union of India through the Secreary Union of India through the Secretary, Ministry of Finance, Department of Regenue, North Block New Delhi110001.
2. State of Bihar through the Commissioner of State Tax, having its Office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its Office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commisioner Patna 1, CGST and Central Excise having its Office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), West Division, Patna.
6. Asst. Commissioner of State Tax, Patna Central, Patna.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 4993 of 2022

WEB COPY

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M/s Deepak Hardware, through its Proprietors Chandan @ Chandan Kumar S/o Ghanshyam Jha, aged 26 Years, Office at Khanpur Market Khatuaha Chowk, Khanpur, Samatipur, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, New Secretariat, Patna.
3. The Additional Commissioner of State Tax (Appeal), Darbhanga Division, Darbhanga.
4. The Assistant Commissioner of State Tax, Samastipur Circle, Samastipur.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 5013 of 2022

==========

M/S Girish H.P. Gas Agency through its Proprietors Abhishek Kumar, S/o Girish Choudhary, aged 34 years, office at Halaipur, Morwa, Samastipur, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Additional Commissioner of State Tax, Samastipur, Darbhanga.
4. The Assistant Commissioner of State Tax, Samastipur Circle, Samastipur.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 5058 of 2022

==========

M/S S.K. Enterprises through its Proprietors Sanjay Kumar, S/o Suresh Prasad Sah, aged 36 years, office at Saba Sakra Muzaffarpur, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Additional Commissioner of State Tax (Appeal), Tirhut Pramandal, Muzaffarpur.
4. The Assistant Commissioner of State Tax, Muzaffarpur, East- Tirhut Bihar.

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... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 5128 of 2022

==========

M/s Ram Sagar Roy and Company, through its Proprietors Shobha Devi, W/o Deepak Kumar Roy, female, aged 36 years, office at Mordiva Samastipur, Bihar.

... ... Petitioner/s

Versus

1. The Stat of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Additional Commissioner of State Tax (Appeal), Darbhanga Division, Darbhanga.
4. The Joint Commissioner of State Tax, Samastipur, Samastipur, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 5160 of 2022

==========

M/S Vipin Kumar Sahani through its Proprietors Vipin Kumar Sahani S/o Late Saryug Sahani, aged 36 years, office at ward no. 4, Harpur Bhindi Bihar

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Additional Commissioner of State Tax (Appeal), Darbhanga Division, Darbhanga.
4. The Assistant Commissioner of State Tax, Samastipur Circle, Samastipur.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 5161 of 2022

==========

M/s Rahul Automobiles through its Proprietors Rahul Singh, S/o Gopal Singh, aged 29 years, office at Musharigharari, Samastipur, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.

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2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Additional Commissioner of State Tax (Appeal), Darbhanga Division, Darbhanga.
4. The Assistant Commissioner of State Tax, Samastipur Circle, Samastipur.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 5162 of 2022

==========

M/S Sikandar Sah and Sons, Through its Proprietor, Manoj KUmar Gupta, S/o R. Sah aged about 57, male, resident of Chaklokman Dalsinghsarai, Samastipur.

... ... Petitioner/s

Versus

1. The State of Bihar Through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Assistant Commissioner of State Tax, Samastipur Division, Samastipur.
4. The Additional Commissioner of State Tax Appeal, Darbhanga Circle, Darbhanga.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 5246 of 2022

==========

M/S Sikandar Sah and Sons through its Proprietor, Manoj Kumar Gupta, S/o-R. Sah, aged about 57, male, resident of Chaklokman Dalsinghsarai, Samastipur.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna
3. The Assisstant Commissioner of State Tax, Samastipur Division, Samastipur.
4. The Additional Commissioner of State Tax Appeal, Darbhanga Circle, Darbhanga

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 5304 of 2022

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WEB COPY

M/s Sangita Enterprises through its Proprietor, Sangita Kumari, aged about 42, female, resident of Anand Kumar, Ward No. 15, Dudhpura Samastipur, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Assisstant Commissioner of State Tax, Samastipur Division, Samastipur.
4. The Additional Commissioner of State Tax Appeal, Darbhanga Circle, Darbhanga.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 5406 of 2022

==========

M/s S.K. Trading, through its Proprietor, Shushil Kumar Mishra @ Sushil Kumar S/o R. Mishra aged about 48, Male, resident of Teera Jatmalpur Samstipur Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretatiat, Patna.
3. The Assisstant Commissioner of State Tax, Samastipur Division, Samastipur.
4. The Additional Commissioner of State Tax Appeal, Darbhanga Circle, Darbhanga.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 5408 of 2022

==========

M/s S.K. Traders, through its Proprietors Sujeet Kumar Sah, S/o Ram Sagar Sah, aged 21 Years, Office at Dudhpur,Tajpur Road, Samastipur, Patna.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Additional Commissioner of State Tax (Appeal), Darbhanga Division, Darbhanga.
4. The Assistant Commissioner of State Tax, Samastipur Circle, Samastipur.

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... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 5701 of 2022

==========

M/s Singh Construction Co. Pragati Nagar Madhubani through its Proprietor, Nirmal Singh, through its Power of attorney Holder Anil Kalra aged about 38 Years Male, Son of Ved Prakash Kalra, Resident of House no 472/7 Jattanwala, Chouantra near Mannu Lassi Sri Handi Bazar Patiyakla Punjab

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Assisstant Commissioner of State Tax, Madhubani, Darbhanga Bihar.
4. The Additional Commissioner of State Tax Appeal, Darbhanga Circle, Darbhanga.
5. The Manager Oriental Bank of Commerce, 114, Phase 2 Urban Estate Patiala

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 5703 of 2022

==========

M/s Shree Jagdamba Enterprises through its Proprietor Ramnath Raman aged about 32 Years Son of Lal Bahadur Singh, resident of Sambhupatti, Samastipur.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Assisstant Commissioner of State Tax, Samastipur, Bihar
4. The Additional Commissioner of State Tax Appeal, Darbhanga Circle, Darbhanga.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 5802 of 2022

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M/s Intent Pharma Pvt. Ltd. 5-A/45, Vivekanand Marg, North S.K. Puri Road, Patna - 800013, through its Prop. Dharmveer Kumar, aged 49 years (Male),

WEB COPY

C/o Radhe Prasad, Resident of 23-L1/42, Krishnapuri, P.S.- S.K.Puri, Patna - 800001.

... ... Petitioner/s

Versus

1. Union of India through the Secretary, Ministry of Finance, New Delhi.
2. The Principal Chief Commissioner of Central G.S.T. and C.X. Central Revenue Building, Birchand Patel Path, Patna.
3. The State of Bihar through the Principal Secretary cum Commissioner Department of State Tax, Government of Bihar, Patna.
4. The Additional Commissioner of State Taxes (Appeals), Patna West Division, Patna.
5. The Deputy Commissioner of State Tax, Patna Central, Patna West Division.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 6397 of 2022

==========

M/S Sangita Enterprises through its Proprietor, Sangita Kumari, aged about 42, female, resident of Anand Kumar, ward no. 15, Dudhpura Samastipur Bihar

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Assistant Commissioner of State Tax, Samastipur Division, Samastipur.
4. The Additional Commissioner of State Tax Appeal, Darbhanga Circle, Darbhanga.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 7071 of 2022

==========

M/s Tathagat Tyres a proprietorship firm having its place of business at Sitaram Nandlal Aashray, Koat Bazar, Sitamarhi, Bihar- 843302 through its authorised representative namely Ravi Untwali, male, aged about 42 years is of Ram Sharan Agrawal Resident of Sitaram Nandlal Aashray, Koat Bazar, Chakmalia, Dumra, Sitamarhi, Bihar- 843302.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India at New Delhi.
2. The Principal Chief Commissioner of Central GST and CX, Central

WEB COPY

Revenue Building, Birchand Patel Path, Patna.

3. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
4. The Joint Commissioner of State Taxes, Sitamarhi Circle, Sitamarhi.
5. The Additional Commissioner of State Taxes (Appeals), Tirhut Division, Muzaffarpur.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 7222 of 2022

==========

Panchwati Traders through its Proprietor, Arun Kumar Sah, aged about 50 years, male, son of Jagdish Sah, resident of Aazam Nagar Lalbagh Aazam Nagar, Darbhanga, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Assistant Commissioner of State Tax, Darbhanga Circle, Darbhanga, Bihar.
4. The Additional Commissioner of State Tax Appeal, Darbhanga Circle, Darbhanga.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 8061 of 2022

==========

M/s Medndrug Pharma LLP a limited liability partnership having its place of business at Kedar Sadan, Babu Tola Lane, Behind Janta Hotel, Govind Mitra Road, Patna, Bihar-800004 through its Designated Partner namely Amit Anand male aged about 40 years son of Late Rana Pratap Singh resident of Babu Tola Lane, Behind Janta Hotel, Govind Mitra Road, P.S.-Pirbahore, P.O.-Bankipore, District-Patna.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India at New Delhi.
2. The Principal Chief Commissioner of Central GST and CX, Central Revenue Building, Birchand Patel Path, Patna.
3. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
4. The Assistant Commissioner of State Taxes, North Circle, Patna.

WEB COPY

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 9337 of 2022

==========

Kanak Automobiles Pvt. Ltd. a company incorporated under the Companies Act, 1956 and having its registered office at 66-D, S.K. Puri, Police Station- S.K. Puri, District- Patna through its authorised officer and Director namely Vinit Kumar, male, aged about 47 years, Son of Hari Narain, Resident of Mohalla- S.K. Puri, Police Station- S.K. Puri, District- Patna.

... ... 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, New Delhi.
2. The Central Board of Indirect Taxes and Customs through its Chairman, Ministry of Finacne, Department of Revenue, having its office at Room No.46, North Block, New Delhi.
3. The State of Bihar through the Secretary-cum-Commissioner of State Tax, Bihar having its office at Vikas Bhawan, Bailey Road, Patna.
4. The Additional Commissioner of State Taxes (Appeal), Patna West Division, Patna.
5. The Assistant Commissioner of State Tax, Patna Central Circle, Patna.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 9515 of 2022

==========

M/s Power Zone Centre Lohiya Nagar, Patna, represented through its Representative Manish Rai, aged about 38 years (Male), s/o Bhisham Rai, Resident of Near Raghuwansh Market, Behind Broken Chetanaya Hotel, Samrat Market, Exhibition Road, P.S. Kotwali, District-Patna, Bihar-800001.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, Vikash Bhawan, Patna-800001.
2. The Joint Commissioner of State Tax (Appeal), Patna West Division, Patna.
3. The Assistant Commissioner of State Tax, Patna West Circle, Patna.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 9553 of 2022

==========

Sanrachna Homes Private Limited having its Registered Office at Flat No. 302, Bina Menson, Nageshwar Colony, Boring Road, Patna, Bihar, through its

WEB COPY

Director Manoj Kumar Singh, aged about 53 years, Male, son of Late Arjun Singh, resident of 305, VidyaKunj Apartment, P.S. S.K. Puri District - Patna.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India at New Delhi.
2. The Principal Chief Commissioner of Central GST and CX, Central Revenue Building, Birchand Patel Path, Patna.
3. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
4. The Additional Commissioner of State Taxes (Appeals), Central Division, Patna, Bihar.
5. The Assistant Commissioner of State Tax, Patna Special Circle, Patna, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 9654 of 2022

==========

M/S Amarpali Builders Pvt. Ltd. through its Managing Director Rupesh Kumar Akela, S/o Paras Nath Ram, aged 44 years, resident of Flat no 302, Ganesh Shiv Kala Apartment, Kanti Factory Road, M.G. Nagar, Patna, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Additional Commissioner of State Tax (Appeal), West Division, Patna Circle Patna South.
4. The Assistant Commissioner of State Tax, Patna South Circle Patna Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 10587 of 2022

==========

Anil Kumar Pradhan Son of Shri Pradeep Pradhan, resident of ward No.03, Bazidpur, Darbhanga, Bihar 847422.

... ... Petitioner/s

Versus

1. Union of India through the Secretary Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna.

WEB COPY

3. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Darbhanga Division, Darbhanga.
6. Asst. Commissioner of State Tax, Darbhanga, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 10698 of 2022

==========

Roshan Ranjan son of Shri. Ravindra Nath Prasad Sinha, resident of Ratna Bhawan, NH - 28, Pandey jee petrol pump, Musahri, Bhawanpur, Muzaffarpur, Bihar - 842001.

... ... Petitioner/s

Versus

1. Union of India through the Secretary Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Birchand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Birchand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Tirhut Division, Muzaffarpur.
6. Assit. Commissioner of State Tax, Muzaffarpur West, Tirhut, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 10987 of 2022

==========

M/s Mohan Kedia and Sons a proprietorship firm having its principal place of business at Paithan Patti, Motihari East Champaran through its Proprietor Rahul, aged about 35 years, Male, son of Late Birendra Kumar Kedia, resident of Ward No. 9, Palari Bazar, Ganja Chowk, P.S. Motihari, District-East Champaran.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India, New Delhi.
2. The State of Bihar through the Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.

WEB COPY

3. The Principal Secretary-cum- Commissioner, State Taxes, Government of Bihar, Patna.
4. The Commissioner, Central Goods and Service Taxes, Government of India, Bihar.
5. The Additional Commissioner of State Taxes-cum- Appellate Authority, Muzaffarpur.
6. The Deputy Commissioner of State Taxes, Motihari, East Champaran.
7. The Assistant Commissioner of State Taxes, Motihari, East Champaran.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 11053 of 2022

==========

M/s Mohan Kedia Traders a proprietorship firm having its principal place of business at Paithan Patti, Motihari East Champaran through its authorized representative Rahul, aged about 35 years, Male, son of Late Birendra Kumar Kedia, resident of Ward No. 9, Palari Bazar, Ganja Chowk, P.S. - Motihari, East Champaran.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India, New Delhi.
2. The State of Bihar through the Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Principal Secretary-cum-Commissioner, State Taxes, Government of Bihar, Patna.
4. The Commissioner, Central Goods and Service Taxes, Government of India, Bihar.
5. The Additional Commissioner of State Taxes-cum-Appellate Authority, Muzaffarpur.
6. The Deputy Commissioner of State Taxes, Motihari, East Champaran.
7. The Assistant Commissioner of State Taxes, Motihari, East Champaran.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 11828 of 2022

==========

M/s Jai Mata Di Stone and Chips through its Proprietor Puja Singh @ Pooja Singh aged 35 years, Wife of Abhay Kumar Singh, C/o Rajiv Ranjan Singh, Akashwani Chowk, Radha Rani Sinha Road, Bhagalpur.

... ... Petitioner/s

Versus

1. Union of India through the Secretary, Ministry of Finance, New Delhi.

WEB COPY

2. The Principal Chief Commissioner of Central G.S.T. and C.X. Central Revenue Building, Birchand Patel Path, Patna.
3. The State of Bihar through the Principal Secretary cum Commissioner Department of State Tax, Government of Bihar, Patn.
4. The Additional Commissioner of State Taxes (Appeals), Bhagalpur Division, Bhagalpur.
5. The Assistant Commissioner of State Tax, Bhagalpur Division, Bhagalpur.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 12098 of 2022

==========

M/s Tara Fertilizers Gulabbagh Purnia through its Proprietor Vijay Kumar Sah, male, S/o Dhotan Sah, aged about 43 years, resident of Mahavir Mandir, Sonoul Chowk, Abdullah Nagar, Purnia, Gulabbagh, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Additional Commissioner of State Tax (Appeal), Purnia Circle, Purnia, Bihar.
4. The Assistant Commissioner of State Tax, Purnia Circle, Purnia, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 12368 of 2022

==========

M/s R.K. Pharmacheticals through its Proprietor Indu Rani, W/o Raj Kumar Sah, Female, aged 49 years, resident of bela chowk, DMCA, Ahila Darbhanga, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Additional Commissioner of State Tax (Appeal) Darbhanga, Darbhanga, Bihar.
4. The Assistant Commissioner of State Tax, Darbhanga Circle, Darbhanga, Bihar.

... ... Respondent/s

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WEB COPY

with

Civil Writ Jurisdiction Case No. 12459 of 2022

==========

M/s Tara Fertilizers Gulabbagh Purnia, through its Proprietor Vijay Kumar Sah, male, s/o Dhotan Sah, aged 43 years, resident of Mahavir Mandir, Sonoul Chowk, Abdullah Nagar Purnia, Gulabbagh, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Additional Commissioner of State Tax (Appeal), Purnia Circle, Purnia, Bihar.
4. The Assistant Commissioner of State Tax Purnia Circle, Purnia, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 12479 of 2022

==========

M/s R.K. Pharmacheticals through its Proprietor Indu Rani, W/o Raj Kumar Sah, Female, aged 49 years, resident of Bela Chowk, DMCA, Ahila Darbhanga, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Additional Commissioner of State Tax (Appeal), Darbhanga, Darbhanga Bihar.
4. The Assistant Commissioner of State Tax, Darbhanga Circle Darbhanga Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 12840 of 2022

==========

M/s Kalpana Store through its Sole Proprietor Mr. Niraj Kumar, having office at 4, Bakhari Bazar, Begusarai, Bihar.

... ... 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

WEB COPY

2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S. North Block, New Delhi- 110001.
3. The Commissioner of Central Goods and Services Tax and Central Excise, Patna having its office at New Secretariat Patna Bihar.
4. Joint Commissioner of State Tax, Begusarai, District Begusarai, Bihar.
5. Assistant Commissioner of State Tax, Begusarai, District Begusarai.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 13190 of 2022

==========

M/s Mamta H.P. Gas Gramin Bitrak, Ghelar, Madhepura through its Proprietor of Chandrakala Kanti, Female, aged about 57 Years, W/o-Sri Jawahar Kamti, Resident of Village-Ghelar, P.S.-Ghelar, District-Madhepura.

... ... Petitioner/s

Versus

1. The Union of India through its Secretary, Ministry of Finance and Department of Revenue, North Block, New Delhi, 110001.
2. The State of Bihar through the Commissioner of State Tax having its Officer at Vikash Bhawan, Bailey Road, Patna.
3. The Principal Chief Commissioner, CGST and Central Excise having its Office at Central Revenue Building (Annexe), Birchand Patel Marg, Patna.
4. The Principal Commissioner, Patna-800001, CGST and Central Excise having its Office at Central Revenue Building (Annexe), Birchand Patel Marg, Patna.
5. The Additional Commissioner of State Tax (Appeal), Purnea Division, Purnea.
6. The Assistant Commissioner of State Tax, Madhepura, Purnea, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 13518 of 2022

==========

M/s Saheb Ji Moolchand Road, Samastipur, through its Proprietor Rajesh Kumar Taneja (Male) (aged about 51 years), son of Saheb Ram Taneja, Resident of ward No. 21, Moolchand Road Samastipur, Bihar.

... ... Petitioner/s

Versus

1. Union of India through the Secretary Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. The State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna.

WEB COPY

3. The Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. The Principal Commissioner Patna CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. The Asst. Commissioner of State Tax, Samastipur Circle, Samastipur, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 13521 of 2022

==========

M/s Mamta H.P. Gas Gramin Bitrak, Ghelar, Madhepura through its Proprietor of Chandrakala Kanti, Female, aged About 57 Years, W/o Sri Jawahar Kamt, Resident of Village-Ghelar, P.S.-Ghelar, District-Madhepura.

... ... Petitioner/s

Versus

1. The Union of India thorugh its Secretary, Ministry of Finance and Department of Revenue, North Block, New Delhi, 110001.
2. The State of Bihar through the Commissioner of State Tax having its Office at Vikash Bhawan, Bailey Road, Patna.
3. The Principal Chief Commissioner, CGST and Central Excise having its Office at Central Revenue Building (Annexe), Birchand Patel Marg, Patna.
4. The Principal Commisioner, Patna-80001. CGST and Central Excise having its Ofice at Central Revenue Building (Annexe), Birchand Patel Marg, Patna.
5. The Additional Commissioner of State Tax (Appeal), Purnea Division, Purnea.
6. The Assistant Commissioner of State Tax, Madhepura, Purnea, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 13687 of 2022

==========

M/S G.P. Hardware through Sole Proprietor Shahnsha Mubarak @ Shahansha M, aged 29 years approximately, male, son of Ashfak Alam, resident of Farsadenga, Naya Tola, Fakirtoli, P.O.- Asja Mobaiya via Baisi, P.S.- Amour, District- Purnia.

... ... Petitioner/s

Versus

1. The Union of India through Secretary, Ministry of Finance, Government of India, New Delhi.
2. The State of Bihar, through the Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Additional Commissioner (Appeals), State Goods and Services Tax,

WEB COPY

Purnia, Bihar.

4. The Joint Commissioner of State Taxes, Purnia Circle, Purnia, Bihar.
5. The Assistant Commissioner of State Taxes, Purnia Circle, Purnia, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 16388 of 2022

==========

Rahul Enterprises, Mill Road, Khagaria P.S.- Khagaria, District- Khagaria, through its Proprietor Ramanjay Kumar, Aged about 49 years, Male, Son of Asharfi Sah, Resident of Ward No.- 8, Mill Road, Khagaria, P.S.- Khagaria, District- Khagaria.

... ... Petitioner/s

Versus

1. The Union of India through the Principal Chief Commissioner of Central Tax, Government of India, New Delhi.
2. The Principal Commissioner of Central Tax, Government of India, New Delhi.
3. The Commissioner Central Tax, Government of India, New Delhi.
4. The State of Jharkhand, through the Principal Chief Commissioner, State Tax, Bihar, Patna.
5. The Chief Commissioner, State Tax, Bihar, Patna.
6. The Additional Commissioner, State Tax, Bihar, Patna.
7. The Joint Commissioner State Tax, Khagaria Circle, Khagaria.
8. The Deputy Commissioner of State Tax, Khagaria Circle, Khagaria.
9. The Assistant Commissioner of State Tax, Khagaria Circle, Khagaria.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 16396 of 2022

==========

M/S Khetan Trader Sona Khar Alauri Khagaria through its Proprietor Sanjeet Kumar Khetan, aged about 40 years, Male, Son of Laxmi Narayan Khetan, Resident of Ward No. 1, Uttari Tola, Sona Khar, Khagaria.

... ... Petitioner/s

Versus

1. The Union of India through the Principal Chief Commissioner of Central Tax, Government of India, New Delhi.
2. The Principal Commissioner of Central Tax, Government of India, New Delhi.
3. The Commissioner Central Tax, Government of India, New Delhi.
4. The State of Jharkhand, through the Principal Chief Commissioner, State

WEB COPY

Tax, Bihar, Patna.

5. The Chief Commissioner, State Tax, Bihar, Patna.
6. The Additional Commissioner, State Tax, Bihar, Patna.
7. The Joint Commissioner State Tax, Khagaria Circle, Khagaria.
8. The Deputy Commissioner of State Tax, Khagaria Circle, Khagaria.
9. The Assistant Commissioner of State Tax, Khagaria Circle, Khagaria.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 16478 of 2022

==========

M/s Ranjeetpur Constructions Pvt. Ltd. through Santosh Kumar (Director-cum Authorized representative), Aged about 36 Years, Gender- Male, S/o-Satrughan Prasad Yadav, Resident of- Flat 117, Block- B, Baishnavi Plaza, Dwarika Mandir Lane, West Boring Canal Road, Phulwari, Patna, Patna G.P. Bihar, 800001.

... ... Petitioner/s

Versus

1. The State of Bihar through the Chief Commissioner BGST, Govt. of Bihar, Patna.
2. The Additional Commissioner Patna, West Division BGST, Patna.
3. The Joint Commissioner Patna, Central Division, Service Tax Department, Patna.
4. The Assistant Commissioner Patna Central Division, Service Tax Department, Patna.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 16659 of 2022

==========

M/s Mukesh Traders through its Proprietor Sunil Kumar Singh S/o Rohan Singh Resident of Durga Asthan Kharkhura Bhalua Gaya

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax Appeal, Magadh Range, Gaya, BIhar,
3. The Additional Commissioner of State Tax Gaya Magadh Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 17387 of 2022

WEB COPY

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M/s Gupta Marketing Agency Ramna Road, Gaya, Bihar- 823001, through its Proprietor Satyajeet Kumar Gupta, Aged about 45 Years, Gender Male, son of Ishwari Prasad, Resident of Ramna Road, Gupta Marketing Agency, P.S. Civil Line Thana Gaya, Dist. Gaya, Bihar- 823001.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India, New Delhi.
2. The Principal Chief Commissioner of Central GST and CX, Central Revenue Building, Birchand Patel Path, Patna.
3. The State of Bihar through the Principal Secretary-cum- Commissioner, Department of State Taxes, Government of Bihar, Patna.
4. The Additional Commissioner of State Taxes (Appeals), Magadh Division, Gaya.
5. The Deputy Commissioner of State Tax, Gaya Circle, Gaya.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 259 of 2023

==========

M/s Rishabh Enterprises a Partnership firm having its Principal Place of Business at Main Road, Dumwaliya, Bahaga, West Champaran through one of its Partners Namely Digvijay Narayan Mishra, aged about 41 Years, Male, Son of Surendra Mishra, Resident of Village-Ezra, P.O.-Ezra, P.S. Sangrampur Jalaha, District-East Champaran.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India, New Delhi
2. The State of Bihar through the Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Principal Secretary-Cum-Commissioner, State Taxes, Government of Bihar, Patna.
4. The Commissioner, Central Goods and Service Taxes, Government of India, Bihar.
5. The Additional Commissioner of State Taxes-Cum-Appellate Authority, Tirhut Division, Muzaffarpur
6. The Deputy Commissioner of State Taxes, Bagha Circle, Bagha.
7. Joint Commissioner of State Taxes, Bagha Circle, Bagha.
8. The Assistant Commissioner of State Taxes, Bagha Circle, Bagha.

... ... Respondent/s

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WEB COPY

with

Civil Writ Jurisdiction Case No. 1753 of 2023

==========

M/s Siddhi Vinayak Electric and Home Appliances Moolchand Road, Samastipur, through its Proprietor Shilpy Gulyani, Female, aged about 40 years, wife of Amit Kumar Gulyani, resident of Ward No. 21, Moolchand Road Samastipur, Bihar.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary Ministry of Finance, Department of Revenue, North Block New Delhi 110001.
2. The State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna.
3. The Principal Chief Commissioner of CGST and Central Excise having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. The Principal Commissioner Patna CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. The Joint Commissioner of State Tax, Samastipur Circle, Samastipur, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 1862 of 2023

==========

Shailendra Kumar Singh Son of Sri Upendra Singh, resident of East of Gola Road, Chandra Shekhar Nagar, Near ST Karens High School, P.S. - Danapur, District - Patna - 851503, Bihar.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance (Department of Revenue), Government of India, New Delhi.
2. The Under Secretary, Ministry of Finance (Department of Revenue), Government of India, New Delhi.
3. The State of Bihar through the Chief Secretary, Government of Bihar, Patna.
4. The Principal Secretary, Department of Finance, Government of Bihar, Patna.
5. The Joint Commissioner State Tax (J.C.S.T.) Patna West Patna.
6. The Assistant Commissioner State Tax, Danapur Patna.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 2078 of 2023

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M/s The Photo Shop, (A Sole Properitrship Firm) having Registered office at Kalyani Chowk, Chotti Kalyani Road, P.S. Muzaffarpur Sadar, District -

WEB COPY

Muzaffarpur through its Sole Proprietor Mohammad Zafar Kaifi, S/o Zeyaul Hque, aged about 49 year.

... ... 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 Commissioner of Central Goods and Services Tax and Central Excise Patna having its Office at New Secretariat Patna Bihar.
3. Joint Commissioner of State Tax, Muzaffarpur, West, Tirahut Division, District Muzaffarpur, Bihar.
4. Deputy Commissioner of State Tax, Muzaffarpur, West, Tirhut Division, District - Muzaffarpur, Bihar.
5. Additional Commissioner (Appeal) of State Tax, Tirhut Division, Muzaffarpur.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 2187 of 2023

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M/S Sanjay Indane having Registered Office at Meenapur Chowk, Meenapur, District- Muzaffarpur through its Partner Kalyan Shobhna aged about 46 years.

... ... 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 Commissioner of Central Goods and Services Tax and Central Excise, Patna having its office at New Secretariat Patna Bihar.
3. Joint Commissioner of State Tax, Muzaffarpur, West Tirahut Division, District Muzaffarpur, Bihar.
4. Assistant Commissioner of State Tax, Muzaffarpur, West Tirhut Division, District Muzaffarpur, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 7574 of 2023

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M/s Krishna Kumar Prasad having its Place of Business at K.K. Complex, Station Road, Hisua, District Nawada through its Proprietor Krishna Kumar Prasad Singh, Resident of Village Rajabigaha, P.S. Nawada, District Nawada, Bihar-805122.

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... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India, New Delhi.
2. The Principal Chief Commissioner of Central GST and CX, Central Revenue Building, Birchand Patel Path, Patna.
3. The State of Bihar through the Principal Secretary-Cum-Commissioner, Department of State Taxes, Government of Bihar, Patna.
4. The Additional Commissioner of State Taxes (Appeals), Magadh Division, Gaya.
5. The Joint Commissioner of State Tax, Nawada Circle, Nawada.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 9927 of 2023

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M/s Choudhary Medisales Through its Proprietor Shanti Choudhary, Female, aged about 47 years W/o Ranvir Choudhary, Ashok Rajpath, G.M. Road corner, Patna, Bihar-800004.

... ... Petitioner/s

Versus

1. The Union of India The Union of India through the Secretary, Ministry of Finance,Department of Revenue, having its office at Room No. 46, North Block, New Delhi.
2. The Central Board of Indirect Taxes and Customs Through its Chairman, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, New Delhi
3. The State of Bihar Through the Secretary-cum-Commissioner of State Tax, Bihar having its office at Vikas Bhawan, Bailey Road, Patna.
4. Mr. Nand Kishore Singh, The Additional Commissioner of State Taxes (Appeal), Patna East Division, Patna.
5. The Joint Commissioner of State Tax, Patna North Circle, Patna.
6. The Assistant Commissioner of State Tax, Patna North Circle, Patna.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 9994 of 2023

==========

Manoj Kumar, a proprietary concern having its office at 12, Bharwara Bazar, Bharwar, Darbhanga, Bihar- 847001 through its proprietor Manoj Kumar, (Male, aged about 40 years) son of Ramsnehi Sah, resident of Ward No.- 12, Bharwara Bajar, P.O.- Bharwara, P.S.- Singhwara, Darbhanga- 847104, Bihar.

... ... Petitioner/s

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Versus

1. Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi 110001.
2. State of Bihar, through the Commissioner of State Tax, having its office at Vikas Bhawan, Bailey Road, Patna.
3. Principal Chief Commissioner of CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
4. Principal Commissioner Patna 1, CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Marg, Patna.
5. Addl. Commissioner of State Tax (Appeal), Darbhanga Division, Darbhanga.
6. Asst. Commissioner of State Tax, Darbhanga, Bihar.

... ... Respondent/s

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Appearance :
(In Civil Writ Jurisdiction Case No. 9108 of 2021)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K.N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 2854 of 2021)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr.K.N.Singh (Asg)
(In Civil Writ Jurisdiction Case No. 4694 of 2021)
For the Petitioner/s : Mr.Gautam Kumar Kejriwal
For the Respondent/s : Mr.Dr.K.N.Singh (Asg)
(In Civil Writ Jurisdiction Case No. 5636 of 2021)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K. N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 5747 of 2021)
For the Petitioner/s : Mr.Anurag Saurav
For the Respondent/s : Mr.Dr. K. N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 6627 of 2021)
For the Petitioner/s : Mr.Gautam Kumar Kejriwal
For the Respondent/s : Mr.Dr.K.N.Singh (Asg)
(In Civil Writ Jurisdiction Case No. 6630 of 2021)
For the Petitioner/s : Mr.Gautam Kumar Kejriwal
For the Respondent/s : Mr.Dr. K. N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 6638 of 2021)
For the Petitioner/s : Mr.Gautam Kumar Kejriwal
For the Respondent/s : Mr.Dr.K.N.Singh (Asg)
(In Civil Writ Jurisdiction Case No. 7478 of 2021)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr.K.N.Singh (Asg)
(In Civil Writ Jurisdiction Case No. 7666 of 2021)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr.K.N.Singh (Asg)
(In Civil Writ Jurisdiction Case No. 7745 of 2021)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K. N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 8569 of 2021)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K.N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 9066 of 2021)

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For the Petitioner/s : Mr.Anurag Saurav
For the Respondent/s : Mr.Dr. K. N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 9566 of 2021)
For the Petitioner/s : Mr.Anurag Saurav
For the Respondent/s : Mr.Dr.K.N.Singh (Asg)
(In Civil Writ Jurisdiction Case No. 9603 of 2021)
For the Petitioner/s : Mr.Gautam Kumar Kejriwal
For the Respondent/s : Mr.Dr. Krishna Nandan Singh (Asg)
(In Civil Writ Jurisdiction Case No. 9733 of 2021)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K. N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 9994 of 2021)
For the Petitioner/s : Mr.Gautam Kumar Kejriwal
For the Respondent/s : Mr.Dr. K.N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 10044 of 2021)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K.N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 11373 of 2021)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K. N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 11852 of 2021)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K.N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 11864 of 2021)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K. N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 12013 of 2021)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K.N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 12102 of 2021)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.K. N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 12211 of 2021)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K.N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 12258 of 2021)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K.N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 17065 of 2021)
For the Petitioner/s : Mr.Anurag Saurav
For the Respondent/s : Mr.Dr. Krishna Nandan Singh (Asg)
(In Civil Writ Jurisdiction Case No. 145 of 2022)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. Krishna Nandan Singh (Asg)
(In Civil Writ Jurisdiction Case No. 763 of 2022)
For the Petitioner/s : Mr.Mohit Agarwal
For the Respondent/s : Mr.Dr. Krishna Nandan Singh (Asg)
(In Civil Writ Jurisdiction Case No. 1853 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vikash Kumar (Sc11)
(In Civil Writ Jurisdiction Case No. 1860 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vikash Kumar (Sc11)
(In Civil Writ Jurisdiction Case No. 1867 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vikash Kumar (Sc11)
(In Civil Writ Jurisdiction Case No. 1890 of 2022)

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For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vikash Kumar (Sc 11)
(In Civil Writ Jurisdiction Case No. 2200 of 2022)
For the Petitioner/s : Mr.Vikas Kumar
For the Respondent/s : Mr.Vikash Kumar (Sc 11)
(In Civil Writ Jurisdiction Case No. 2347 of 2022)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K. N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 2408 of 2022)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K.N.Singh (Asg)
(In Civil Writ Jurisdiction Case No. 2490 of 2022)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K. N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 2574 of 2022)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. Krishna Nandan Singh (Asg)
(In Civil Writ Jurisdiction Case No. 2699 of 2022)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K. N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 2718 of 2022)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K. N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 2757 of 2022)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K. N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 2763 of 2022)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. Krishna Nandan Singh (Asg)
(In Civil Writ Jurisdiction Case No. 2783 of 2022)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Vikash Kumar (Sc11)
(In Civil Writ Jurisdiction Case No. 2875 of 2022)
For the Petitioner/s : Mr.Gautam Kumar Kejriwal
For the Respondent/s : Mr.Dr. Krishna Nandan Singh (Asg)
(In Civil Writ Jurisdiction Case No. 3209 of 2022)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. Krishna Nandan Singh (Asg)
(In Civil Writ Jurisdiction Case No. 3273 of 2022)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Dr. K. N. Singh (Asg)
(In Civil Writ Jurisdiction Case No. 3614 of 2022)
For the Petitioner/s : Mr.Prince Kumar Mishra
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 4264 of 2022)
For the Petitioner/s : Mr.Manju Jha
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 4993 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vikash Kumar (Sc 11)
(In Civil Writ Jurisdiction Case No. 5013 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vikash Kumar (Sc11)
(In Civil Writ Jurisdiction Case No. 5058 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vikash Kumar (Sc11)
(In Civil Writ Jurisdiction Case No. 5128 of 2022)

WEB COPY

For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vivek Prasad (Gp 7)
(In Civil Writ Jurisdiction Case No. 5160 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vikash Kumar (Sc 11)
(In Civil Writ Jurisdiction Case No. 5161 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vivek Prasad (Gp 7)
(In Civil Writ Jurisdiction Case No. 5162 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vikash Kumar (Sc 11)
(In Civil Writ Jurisdiction Case No. 5246 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vikash Kumar (Sc 11)
(In Civil Writ Jurisdiction Case No. 5304 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vikash Kumar (Sc 11)
(In Civil Writ Jurisdiction Case No. 5406 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vivek Prasad (Gp 7)
(In Civil Writ Jurisdiction Case No. 5408 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vivek Prasad (Gp 7)
(In Civil Writ Jurisdiction Case No. 5701 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vivek Prasad (Gp 7)
(In Civil Writ Jurisdiction Case No. 5703 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vikash Kumar (Sc 11)
(In Civil Writ Jurisdiction Case No. 5802 of 2022)
For the Petitioner/s : Mr.Naresh Chandra Verma
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 6397 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vikash Kumar (Sc11)
(In Civil Writ Jurisdiction Case No. 7071 of 2022)
For the Petitioner/s : Mr.Gautam Kumar Kejriwal
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 7222 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vivek Prasad (Gp7)
(In Civil Writ Jurisdiction Case No. 8061 of 2022)
For the Petitioner/s : Mr.Gautam Kumar Kejriwal
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 9337 of 2022)
For the Petitioner/s : Mr.Parijat Saurav
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 9515 of 2022)
For the Petitioner/s : Mr.Roona
For the Respondent/s : Mr.Vivek Prasad (Gp 7)
(In Civil Writ Jurisdiction Case No. 9553 of 2022)
For the Petitioner/s : Mr.Prabhat Ranjan
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 9654 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vikash Kumar (Sc 11)
(In Civil Writ Jurisdiction Case No. 10587 of 2022)

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For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 10698 of 2022)
For the Petitioner/s : Mr.D.V.Pathy
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 10987 of 2022)
For the Petitioner/s : Mr.Mohit Agarwal
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 11053 of 2022)
For the Petitioner/s : Mr.Mohit Agarwal
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 11828 of 2022)
For the Petitioner/s : Mr.Naresh Chandra Verma
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 12098 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vivek Prasad (Gp7)
(In Civil Writ Jurisdiction Case No. 12368 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vivek Prasad (Gp7)
(In Civil Writ Jurisdiction Case No. 12459 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vivek Prasad (Gp 7)
(In Civil Writ Jurisdiction Case No. 12479 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vivek Prasad (Gp 7)
(In Civil Writ Jurisdiction Case No. 12840 of 2022)
For the Petitioner/s : Mr.Anurag Saurav
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 13190 of 2022)
For the Petitioner/s : Mr.Satish Chandra Jha 3
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 13518 of 2022)
For the Petitioner/s : Mr.Abhay Kumar Thakur
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 13521 of 2022)
For the Petitioner/s : Mr.Satish Chandra Jha 3
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 13687 of 2022)
For the Petitioner/s : Mr.Sriram Krishna
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 16388 of 2022)
For the Petitioner/s : Mr.Ranjeet Kumar
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 16396 of 2022)
For the Petitioner/s : Mr.Ranjeet Kumar
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 16478 of 2022)
For the Petitioner/s : Mr.Nishant Ranjan
For the Respondent/s : Mr.Vivek Prasad (Gp 7)
(In Civil Writ Jurisdiction Case No. 16659 of 2022)
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vikash Kumar (Sc 11)
(In Civil Writ Jurisdiction Case No. 17387 of 2022)
For the Petitioner/s : Mr.Alok Kumar
For the Respondent/s : Mr.Vikash Kumar (Sc 11)
(In Civil Writ Jurisdiction Case No. 259 of 2023)

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For the Petitioner/s : Mr.Mohit Agarwal
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 1753 of 2023)
For the Petitioner/s : Mr.Abhay Kumar Thakur
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 1862 of 2023)
For the Petitioner/s : Mr.Dheeraj Kumar
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 2078 of 2023)
For the Petitioner/s : Mr.Anurag Saurav
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 2187 of 2023)
For the Petitioner/s : Mr.Anurag Saurav
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 7574 of 2023)
For the Petitioner/s : Mr.Alok Kumar
For the Respondent/s : Mr.Additional Solicitor General
(In Civil Writ Jurisdiction Case No. 9927 of 2023)
For the Petitioner/s : Mr.Naman Nayak
For the Respondent/s : Mr.Raghwanand (Ga 11)
Mr. Pratik Kumar, AC to GA-11
(In Civil Writ Jurisdiction Case No. 9994 of 2023)
For the Petitioner/s : Mr.Manju Jha
For the Respondent/s : Mr.Additional Solicitor General

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CORAM: HONOURABLE MR. JUSTICE CHAKRADHARI SHARAN SINGH

and

HONOURABLE MR. JUSTICE MADHURESH PRASAD

C.A.V. JUDGMENT

(Per: HONOURABLE MR. JUSTICE CHAKRADHARI SHARAN SINGH)

Date : 08-09-2023

Common challenge in the present batch of writ applications filed under Article 226 of the Constitution of India the petitioners is to the constitutional validity of Section 16(4) of the Central Goods and Services Tax Act (‘CGST Act’ in short) and Section 16(4) of the Bihar Goods and Services Tax Act, 2017 (‘BGST Act’ in short) which deny entitlement of Input Tax Credit (ITC) in respect of any invoice or debit note for supply of goods or services or both after due date of furnishing of returns under the respective Sections 39 of the said Acts, for the month of

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September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier; same being violative of Articles 14 and 300A of the Constitution of India.

2. Alternatively, the petitioners are seeking a declaration that the conditions as prescribed in Section 16(4) of the CGST/BGST Act are merely procedural in nature and cannot override the substantive conditions for availing ITC prescribed under Section 16(1) and Section 16(2) of the said Acts. It is their case that because of the *non obstante* clause in Section 16(2) of the CGST/BGST Act, the same shall prevail over Section 16(4) of the Act. Yet another alternative argument has been made on behalf of the petitioners that by reading down the provisions under Section 16(4) of the CGST/BGST Act, this Court should declare that the embargo in the said provision would apply only to restrict claim of ITC in respect of invoices or debit notes received after the end of the financial year beyond September of the preceding financial year.

3. The petitioners are further seeking a declaration that GSTR-3B cannot be treated to be a return prescribed under Section 39(1) of the CGST Act as it does not satisfy the parameters of a return contemplated under Section 39(1) of the said Act. They are

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also seeking a declaration that Rule 61(5) of the CGST Rules, 2017, as amended retrospectively prescribing Form GSTR-3B as a return under Section 39(1) of the CGST Act is *ultra vires* Section 39(1) of the CGST Act itself.

4. As all these writ applications involve identical issues pertaining mainly to the constitutional validity of Section 16(4) of the CGST/BGST Act, they have been heard together and are being disposed of by the present judgment and order.

5. We have heard Mr. S.D. Sanjay, learned Senior Counsel, Mr. D.V. Pathy, Mr. Gautam Kumar Kejriwal, Mr. Sriram Krishna, Mr. Akshay Lal Pandit and Mr. Satish Chandra Jha-3, learned counsel appearing on behalf of the petitioners; Dr. K.N. Singh, learned Additional Solicitor General for the Union of India; Mr. P.K. Shahi, learned Advocate General, Bihar and Mr. Vivek Prasad, learned GP-7 for the State of Bihar.

6. The petitioners in all these cases are registered persons within the meaning of Section 2(94) of the CGST/BGST Act. So as to appreciate the background in which these writ applications have been filed, we deem it appropriate to refer briefly to the facts stated in the first case *i.e.* Gobinda Construction (CWJC No. 9108 of 2021) as the representative case.

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7. The petitioner claims to have filed its monthly returns in Form GSTR-1 for the each of the month of financial year 2018-19, however, it filed its return in GSTR-3B for the period February 2019 and March 2019 on 23.10.2019 and 07.11.2019. The Assistant Commissioner of State Tax, Patna Central, Patna (Respondent No. 6) issued a show cause notice on 20.02.2020 under Section 73 of the BGST Act proposing to disallow ITC for the tax period February and March 2019 on the ground of late filing of return in Form GSTR-3B. It is mentioned in the said notice that ITC had wrongly been availed by the petitioner for the aforesaid period and accordingly the petitioner was asked to furnish reply with supporting documents as evidence in support of the claim, by the date mentioned therein. The said show cause notice, which has been brought on record by way of Annexure-2 to the writ petition, contains quantification of amount of tax, interest and penalty under the CGST/BGST Act for the months of February and March 2019. As a sequel to the said show cause notice, a similar show cause notice in Form GST DRC-01 was also issued by the Assistant Commissioner (Respondent No. 6) on the same date. The amount of tax with interest and penalty has been computed as Rs. 1,34,12,983/-.

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8. The petitioner replied to the said show cause notice by filing a written submission asserting that the disallowance of ITC in terms of Section 16(4) of the Act was not justified. The petitioner also claimed that it had filed its return in the prescribed Form GSTR-3B and had made necessary disclosures both in respect of inward and outward supply and also paid tax by way of ITC. Respondent No. 6, however, passed an order under Section 73 of the CGST/BGST Act holding the petitioner liable to pay a sum of Rs. 1,34,12,983/- on the ground that during the perusal of the return in GSTR-3B it was found that the petitioner had availed ITC for the tax period February 2019 and March 2019 in breach of Section 16(4) of the CGST/BGST Act. The order mentions that the petitioner had not paid the tax, the interest and penalty and, therefore, his claim of ITC deserved to be disallowed under Section 16(4) of the BGST Act.

9. Aggrieved by the said order of the Assistant Commissioner (Respondent No. 6), the petitioner preferred an appeal before the Additional Commissioner of State Tax (Appeal), Patna West Division, Patna (Respondent No. 5), which came to be dismissed by an order dated 06.02.2021 on the ground that ITC availed by the petitioner for the period in question was inadmissible in view of Section 16(4) of the CGST/BGST Act.

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This is the factual backdrop in which the petitioner has challenged the show cause notice dated 20.02.2020, the order dated 19.03.2020 and the appellate order dated 06.02.2021, whereby the ITC availed by the petitioner for belated filing of return in Form GSTR-3B has been disallowed. A demand notice has been issued to the petitioner for refund of the amount with interest and penalty to the tune of Rs. 1,34,12,983/-.

10. Similarly, by invoking Section 16(4) of the CGST/BGST Act, the authorities have disallowed ITC availed by the petitioners for delayed filing of their return.

11. There is no gainsaying that language of Section 16(4) of the CGST/BGST Act, is plain and unambiguous with clear stipulation that a registered person cannot avail the benefit of ITC in respect of any invoice or debit note for supply of goods or services or both after due date of furnishing the return under Section 39 of the CGST/BGST Act for the month of September following the end of financial year to which such invoice or invoices of such debit note pertain or furnishing of the relevant annual return, whichever is earlier. It is in that background that the petitioners have elected to question the constitutional validity of Section 16(4) of the CGST/BGST Act itself being violative of Articles 14 and 300A of the constitution of India.

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12. Section 16 of the CGST Act reads thus :-

"16. Eligibility and conditions for taking input tax credit.—*(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.*

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,—

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

[(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;]

(b) he has received the goods or services or both.

[Explanation.— For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services—

(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person;]

(c) subject to the provisions of [section 41 or section 43-A], the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and

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(d) he has furnished the return under section 39:

Provided that where the goods against an invoice are received in lots or instalments, the registered person shall be entitled to take credit upon receipt of the last lot or instalment:

Provided further that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be added to his output tax liability, along with interest thereon, in such manner as may be prescribed:

Provided also that the recipient shall be entitled to avail of the credit of input tax on payment made by him of the amount towards the value of supply of goods or services or both along with tax payable thereon.

(3) Where the registered person has claimed depreciation on the tax component of the cost of capital goods and plant and machinery under the provisions of the Income-tax Act, 1961(43 of 1961), the input tax credit on the said tax component shall not be allowed.

(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier.

[Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing

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the details under sub-section (1) of said section for the month of March, 2019.] "

13. Sub-section (4) of Section 16 has since been amended by the Finance Act, 2022 with effect from 01.10.2022 whereby the words and figures "due date of furnishing of the return under Section 39 for the month of September" stand substituted by "30th day of November".

14. Mr. D.V. Pathy, learned counsel appearing on behalf of the petitioners has submitted that refusal to allow ITC under Section 16(4) of the Act beyond the date contemplated therein is confiscatory in nature. He submits that ITC is a vested right under Article 300A of the Constitution of India and such protected and vested right cannot lightly be taken away on the ground of belated filing of return. He has made an alternative submission that Section 16(4) of the CGST/BGST Act may be read down by this Court and it may be held that the embargo in the said provision would apply only to restrict claim of ITC in respect of only such invoices or debit notes received after the end of the financial year beyond September of the preceding financial year and not such claims in a belated return filed after such date. He has contended that ITC under Section 16(4) of the CGST/BGST Act being in the nature of tax paid at the stage of purchase of goods or services are vested rights under Article 300A of the Constitution of India and,

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therefore, to be adjusted with the tax payable on sale of goods or services both in computing the tax liability. He has also argued that the conditions as prescribed in Section 16(4) of the CGST/BGST Act are merely procedural in nature and cannot override the substantive conditions as mandated in Section 16(1) and 16(2) of the said Acts.

15. Mr. Gautam Kumar Kejriwal, also appearing on behalf of the petitioners, while advancing his submissions on the constitutional validity of Section 16(4) of the CGST/BGST Act, has submitted that the said provision is violative of Article 14 of the Constitution of India as it creates distinction among equals resulting into discrimination and to support his contention, he has relied on a Supreme Court's decision in case of ***Vinoy Viswam vs. Union of India & Ors.*** *reported in* ***(2017) 7 SCC 59***. He has further submitted that the said provision imposes unreasonable and disproportionate restriction on right to freedom of trade and profession guaranteed under Article 19(1)(g) and it, therefore, violates Article 300A of the Constitution and is in teeth of Article 13 of the Constitution of India. He has submitted that there is no rationale behind fixation of a cut-off-date for filing of the return. To bolster his argument he has relied on a Supreme Court's decision in case of ***Modern Dental College and Research Centre***

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& Ors. vs. State of Madhya Pradesh & Ors. reported in ***(2016) 7 SCC 353***. He has further submitted that disallowing ITC by invoking Section 16(4) of the CGST/BGST Act amounts to double taxation and, thus, violates the principle of taxation on value addition. He has argued that denial of ITC results in withholding of an amount which was paid as input tax by a purchaser and constitutes a source of tax once again, which is violative of Article 265 of the Constitution of India. He has also submitted that Section 16(4) of the CGST/BGST Act is confiscatory in nature, inasmuch as, denial of ITC is implied confiscation of property in the shape of financial benefit belonging to a registered person. He has argued that the said provision is violative of Articles 13 and 14 of the Constitution of India and it imposes unreasonable restriction on holding of property. Relying on Supreme Court's decision in the case of ***K.T. Moopil Nair vs. State of Kerala (AIR 1961 SC 552),*** he contends that right to create an input tax is an indefeasible right, as has been laid down by the Punjab & Haryana High Court in case of **Apfert Technologies Pvt. Ltd. vs. Union of India and others**, which has been affirmed by the Supreme Court.

16. Mr. P. K. Shahi, learned Advocate General representing the State of Bihar has submitted that the challenge of

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the petitioners to the constitutional validity of Section 16(4) of the Act, being violative of Article 14 of the Constitution of India, is thoroughly misconceived. He has argued that ITC is in the nature of benefit/ concession extended to a registered person under the CGST/BGST Act which can be availed only as per the scheme of the CGST/BGST Act. He has submitted that the statutory scheme under Section 16 of the CGST/BGST Act with restriction available under sub-section (4) thereof has uniform application and cannot be said to be either arbitrary or violating any right guaranteed to a registered person under Article 19(1)(g) of the Constitution of India. He has placed reliance on the Supreme Court's decision in the case of ***ALD Automotive Private Limited vs. Commercial Tax Officer & Ors.*** reported in ***(2019) 13 SCC 225***. countering the submissions advanced on behalf of the petitioners he has contended that the requirement under Section 16(4) of the CGST/BGST Act is a condition precedent of mandatory nature for availing the benefit of ITC under Section 16 of the Act. He has argued that payment of input tax by a registered person at the time of purchase/ receipt of goods and supply to its supplier remains in the credit ledger of the dealer until the dealer discloses the transaction by way of filing return in Form GSTR-3B. The amount of ITC is credited into the dealer's electronic

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ledger and the same does not reach the Government Treasury until the dealer files its return and once the dealer files its return in Form GSTR-3B the amount of input tax lying in the credit ledger of the dealer reaches the Government Treasury. This is the reason why the Legislature has made such provision under Section 16(4) of the CGST/BGST Act to prevent a dealer from filing the delayed return. He contends, thus, that the provision under Section 16(4) of the CGST/BGST Act is mandatory in nature and a condition precedent for dealer to avail ITC

17. Mr. Vivek Prasad, learned GP-7 representing the State of Bihar has argued that the ITC is a unique concept under the GST regime which acquires special status in the entire tax administration through GST and because of its complexity a separate chapter has been provided by way of Chapter-V containing Sections 16 to 21 of the CGST/BGST Act. He submits that all the provisions under Section 16 are substantive in nature and do not in any manner conflict with any provision under Sections 39, 47 or 49(2) of the CGST/BGST Act.

18. Whether ITC *per se* is a vested right, the denial of which by operation of sub-section (4) of Section 16 of the CGST/ BGST Act would amount to infringement of the constitutional right under Article 300-A of the Constitution, is one of the

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primordial questions which requires consideration by this Court in the wake of the nature of challenge put by the petitioners to the validity of the aforesaid provision. Right to property under Article 300-A of the Constitution of India has been held to be a human right as also a constitutional right which cannot be taken away except in accordance with law. This legal proposition is unexceptionable.

19. Dealing with the expression 'deprive of his right of property' under Article 300-A of the Constitution of India the Supreme Court in case of ***Jilubhai Nanbhai Khachar & Ors. vs. State of Gujarat & Anr***. reported in ***1995 Supp (1) SCC 596*** has noted that the property in legal sense means an aggregate of rights which are guaranteed and protected by law. It extends to every species of valuable right and interest, more particularly, ownership and exclusive right to a thing, the right to dispose of the thing in every legal way, to possess it, to use it, and to exclude everyone else from interfering with it. The dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or subjects is called ‘property’. The exclusive right of possessing, enjoying, and disposing of a thing is property in legal parameters and the word 'property' connotes everything which is subject of ownership, corporeal or incorporeal, tangible or

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intangible, visible or invisible, real or personal; everything that has an exchangeable value or which goes to make up wealth or estate or status. Property, therefore, within the constitutional protection, denotes group of rights inhering citizen's relation to physical thing, as right to possess, use and dispose of it in accordance with law. The term property has a most extensive significance, and, according to its legal definition, consists in free use, enjoyment, and disposition by a person of all his acquisitions, without any control or diminution, 'save only by the laws of the land'.

20. Before construing the provisions under Section 16 of the CGST/BGST Act, *vis-a-vis,* the constitutional protection of the right of property under Article 300-A of the Constitution, we need to remind ourselves that it is one of the elementary principles of interpreting or construing a statute to gather the intention of the Legislature. The purpose of statutory interpretation is to ascertain the intention of the Legislature enacting it. Further, the legislative intent is to be gathered from the language used in the enactment. It is also a fundamental rule of statutory interpretation that where the words are clear, there is no obscurity, there is no ambiguity and the intention of the Legislature is clearly conveyed, there is no scope for the Court to innovate or take upon itself the task of

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amending or altering the statutory provisions. In this context it would be useful to refer to paragraph 15 of the Supreme Court's decision in the case of ***Vemareddy Kumaraswamy Reddi vs. State of A.P.*** reported in ***(2006) 2 SCC 670*** which reads as under:-

> ***"15.*** *Where, however, the words were clear, there is no obscurity, there is no ambiguity and the intention of the legislature is clearly conveyed, there is no scope for the court to innovate or take upon itself the task of amending or altering the statutory provisions. In that situation the judges should not proclaim that they are playing the role of a law-maker merely for an exhibition of judicial valour. They have to remember that there is a line, though thin, which separates adjudication from legislation. That line should not be crossed or erased. This can be vouchsafed by "an alert recognition of the necessity not to cross it and instinctive, as well as trained reluctance to do so". (See Frankfurter "Some Reflections on the Reading of Statutes in 'Essays on Jurisprudence'", Columbia Law Review, p. 51.)"*

21. We need also to remind ourselves that doctrine of reading down applies only when general words used in a statute or regulation should be construed in a particular manner so as to save its constitutionality. The doctrine of reading down, while construing a statute, has been lucidly laid down in case ***of BTC vs. Mazdoor Congress reported in 1991 Supp (1) SCC 600,*** paragraph 255 of which reads as under :-

> ***"255.*** *It is thus clear that the doctrine of reading down or of recasting the statute can be applied in limited situations. It is essentially used, firstly, for saving a statute from being struck down on account of its unconstitutionality. It is an extension of the principle that when two interpretations are*

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possible — one rendering it constitutional and the other making it unconstitutional, the former should be preferred. The unconstitutionality may spring from either the incompetence of the legislature to enact the statute or from its violation of any of the provisions of the Constitution. The second situation which summons its aid is where the provisions of the statute are vague and ambiguous and it is possible to gather the intentions of the legislature from the object of the statute, the context in which the provision occurs and the purpose for which it is made. However, when the provision is cast in a definite and unambiguous language and its intention is clear, it is not permissible either to mend or bend it even if such recasting is in accord with good reason and conscience. In such circumstances, it is not possible for the court to remake the statute. Its only duty is to strike it down and leave it to the legislature if it so desires, to amend it. What is further, if the remaking of the statute by the courts is to lead to its distortion that course is to be scrupulously avoided. One of the situations further where the doctrine can never be called into play is where the statute requires extensive additions and deletions. Not only it is no part of the court's duty to undertake such exercise, but it is beyond its jurisdiction to do so."

22. In the background of the above noted discussions, we need to examine first as to whether or not, the language of Section 16 of the CGST/BGST Act suffers from any ambiguity. Sub-section (1) of Section 16, which provides for ITC, states that

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every registered person shall be entitled to take credit of input tax charged on any supply of goods or services or both to them, which are used or intended to be used in accordance with the furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person. This entitlement of ITC is, however, subject to :-

(a) such conditions and restrictions as may be prescribed and,

(b) in the manner specified in Section 49

23. Sub-section (2) of Section 16 is a *non obstante* clause and clearly states that no registered person shall be entitled to the credit of input tax in respect of any supply of goods or services or both unless he fulfills the requirements and satisfies the existence of other conditions prescribed in Clauses (a) to (d) thereof.

24. Sub-section (3) of Section 16 contemplates yet another circumstance when ITC on tax component cannot be allowed, *i.e.,* where the registered person has claimed depreciation on the tax component of cost of capital goods and plant and machinery under the provisions of the Income Tax Act, 1961.

25. Lastly comes the offending clause which is under challenge i.e. sub-section (4) of Section 16 of the CGST/BGST

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Act, which, in no unambiguous terms, provides that a registered person shall not be entitled to take ITC in respect of any invoice or debit note for supply of goods or services or both after 30th day of November (post amendment), following the end of financial year to which such invoices or debit note pertain or furnishing of the relevant annual return, whichever is earlier. The language of Section 16 of the CGST/BGST Act suffers from no ambiguity and clearly stipulates grant of ITC subject to the conditions and restrictions put thereunder.

26. At the cost of repetition, we note here that ITC is not unconditional and a registered person becomes entitled to ITC only if the requisite conditions stipulated therein are fulfilled and the restrictions contemplated under sub-section (2) of Section 16 do not apply. One of the conditions to make a registered person entitled to take ITC is prescribed under sub-section (4) of Section 16. The right of a registered person to take ITC under sub-section (1) of Section 16 of the Act becomes a vested right only if the conditions to take it are fulfilled, free of restrictions prescribed under sub-section (2) thereof. In order to invoke Article 300-A of the Constitution by a person, two circumstances must jointly exist :-

(i) Deprivation of property of a person

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(ii) Without sanction of law

27. We have briefly dealt with what the expression 'property' connotes as explained in case of **Jilubhai Nanbhai Khachar** (supra), paragraph 42 of which reads thus :-

> ***"42.*** *Property in legal sense means an aggregate of rights which are guaranteed and protected by law. It extends to every species of valuable right and interest, more particularly, ownership and exclusive right to a thing, the right to dispose of the thing in every legal way, to possess it, to use it, and to exclude everyone else from interfering with it. The dominion or indefinite right of use or disposition which one may lawfully exercise over particular things or subjects is called property. The exclusive right of possessing, enjoying, and disposing of a thing is property in legal parameters. Therefore, the word 'property' connotes everything which is subject of ownership, corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal; everything that has an exchangeable value or which goes to make up wealth or estate or status. Property, therefore, within the constitutional protection, denotes group of rights inhering citizen's relation to physical thing, as right to possess, use and dispose of it in accordance with law. In Ramanatha Aiyar's The Law Lexicon, Reprint Edn., 1987, at p. 1031, it is stated that the property is the most comprehensive of all terms which can be used, inasmuch as it is indicative and descriptive of every possible interest which the party can have. The term property has a most extensive signification, and, according to its legal definition, consists in free use, enjoyment, and disposition by a person of all his acquisitions, without any control or diminution, save only by the laws of the land. In Dwarkadas Shrinivas case [1950 SCC 833 : 1950 SCR 869 : AIR 1951 SC 41] this Court gave extended meaning to the word property. Mines, minerals and quarries are property attracting Article 300-A.*

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28. Upon close reading of sub-section (1) of Section 16 of the CGST/ BGST Act, we are of the view that the provision under sub-section (4) of Section 16 is one of the conditions which makes a registered person entitled to take ITC and by no means sub-section (4) can be said to be violative of Article 300-A of the Constitution of India.

29. We are not convinced with the submissions advanced on behalf of the petitioners to read down the provision of sub-section (4) of Section 16 of the CGST/ BGST Act since we see neither any reason nor a necessity to do it. We have mentioned in the beginning, the situations which may require reading down a statutory provision. There is always a presumption of constitutional validity of a legislation, with the burden of showing the contrary, lying heavily upon someone who challenges its validity.

30. Submissions have been advanced on behalf of the petitioners that sub-section (4) of Section 16 imposes unreasonable and disproportionate restriction on the right to freedom of trade and profession guaranteed under Article 19(1)(g) of the Constitution and is, therefore, violative of Article 302 of the Constitution and is in teeth of Article 13 of the Constitution. This argument is founded on the ground of absence of any rationale

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behind fixation of a cut-off-date for filing of return. We do not find any merit in the submissions so advanced, which deserves to be outrightly rejected.

31. Fiscal legislation having uniform application to all registered persons, in our considered opinion, cannot be said to be violative of Article 19(1)(g) of the Constitution and the question of such statutory provision being violative of Article 302 of the Constitution and in teeth of Article 13 of the Constitution of India does not arise at all.

32. Mr. P. K. Shahi, learned Advocate General appearing on behalf of the State, has rightly referred to the Supreme Court's decision in case of **ALD Automotive Private Limited** (supra), wherein the Supreme Court had the occasion to deal with a challenge to the constitutional validity of Section 19(11) of the Tamil Nadu Value Added Tax Act, 2006. Section 19(11) of the Tamil Nadu Value Added Tax Act, 2006 reads as under :-

> *"**19. (11)** In case any registered dealer fails to claim input tax credit in respect of any transaction of taxable purchase in any month, he shall make the claim before the end of the financial year or before ninety days from the date of purchase, whichever is later."*

33. Referring to the Supreme Court's decision in case of ***Godrej & Boyce Mfg. Co. Pvt. Ltd. & Ors. vs. Commissioner***

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of Sales Tax & Ors. reported in ***(1992) 3 SCC 624*** the Supreme Court in case of **ALD Automotive Private Limited** (supra) has held that the ITC is in the nature of benefit/ concession extended to a dealer under the statutory scheme and the concession can be received by the beneficiary only as per the scheme of the statute.

34. In case of ***Jayam and Company vs. Assistant Commissioner & Anr.*** reported in ***(2016) 15 SCC 125*** the Supreme Court had to consider the validity of Section 19(10) of the Tamil Nadu Value Added Tax Act, 2006. After having analysed the legal principles and the statutory provisions the Supreme Court, while upholding the constitutional validity of Section 19(20) of the Tamil Nadu Value Added Tax Act, 2006, held in paragraph 12 as under :-

> ***"12.*** *It is a trite law that whenever concession is given by statute or notification, etc. the conditions thereof are to be strictly complied with in order to avail such concession. Thus, it is not the right of the "dealers" to get the benefit of ITC but it is a concession granted by virtue of Section 19. As a fortiori, conditions specified in Section 10 must be fulfilled. In that hue, we find that Section 10 makes original tax invoice relevant for the purpose of claiming tax. Therefore, under the scheme of the VAT Act, it is not permissible for the dealers to argue that the price as indicated in the tax invoice should not have been taken into consideration but the net purchase price after discount is to be the basis. If we were dealing with any other aspect dehors the issue of ITC as per Section 19 of the VAT Act, possibly the arguments of Mr Bagaria would have assumed some relevance. But, keeping in view the scope of the issue, such a plea is not admissible having regard to the plain language of sections of the VAT Act, read along*

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with other provisions of the said Act as referred to above."

35. Relying on the said decision, in case of **Jayam and Company** (supra), the Supreme Court in case of **ALD Automotive Private Limited** (supra) upheld the constitutional validity of Section 19(11) of Tamil Nadu Value Added Tax Act, 2006 with a clear finding that the said provision neither can be said to be arbitrary nor violative of the right guaranteed to a dealer under Article 19(1)(g) of the Constitution.

36. Submission has been made, though feebly, on behalf of the petitioners that this Court may declare the requirement of sub-section (4) of Section 16 as directory and not mandatory. The said submission is not at all tenable in view of the clear language used in Section 16 of the Act. The concession of ITC under sub-section (1) of Section 16 of the CGST/ BGST Act is dependent upon the fulfillment of requisite conditions laid down under various provisions including sub-section (4) thereof.

37. For the reasons noted above, we are of the considered opinion that sub-section (4) of Section 16 of the CGST/ BGST Act are constitutionally valid and are not violative of Articles 19(1)(g) and Article 300-A of the Constitution of India. The said provision is not inconsistent with or in derogation of any

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of the fundamental right guaranteed under the Constitution of India.

38. We accordingly do not find any merit in these writ applications, which are accordingly dismissed.

39. There shall be no order as to costs.

(Chakradhari Sharan Singh, J)

Madhuresh Prasad, J: I agree.

(Madhuresh Prasad, J)

Rajesh-Pawan

AFR/NAFR	NAFR
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