

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.19064 of 2025**

---

---

M/s Royal Bricks Works a proprietorship firm having GSTIN-10ABMPU7823L1Z8 and its office at Sikandara Road, Village- Mircha, P.S.- Jamui, District- Jamui, Pin- 811307 through its Proprietor, Sri Raj Ujjwal Son of Gender-Male, aged about 35 years, Sri Brij Nandan Yadav, Resident of Village- Sheilhpura Inday, Post- Sheikhpura, P.S.- Sheikhpura, District- Sheikhpura, Bihar.

... .. Petitioner/s

Versus

1. The Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi.
2. The Government of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The State of Bihar, through The Principal Secretary, State Tax, Bihar, Patna having its office at Kar Bhawan, Beer Chand Patel Path, Patna.
4. The Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
5. Deputy Commissioner of State Tax, Jamui Circle, Bhagalpur, Bihar, Patna.
6. Assistant Commissioner of State Tax, Jamui Circle, Bhagalpur, Bihar, Patna.

... .. Respondent/s

---

---

**Appearance :**

For the Petitioner/s : Mr.Manish Kumar, Advocate  
For the Respondent/s : Additional Solicitor General

---

---

**CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH**  
**and**  
**HONOURABLE MR. JUSTICE RAJ KUMAR**  
**ORAL ORDER**

**(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)**

2    08-07-2026            The present writ petition has been filed seeking the following reliefs:-



*“1.i) For the show cause notice issued vide Process No. NIL dated 02.12.2023 (as contained in Annexure-P2) and the Demand order issued vide Process No. NIL dated 29.04.2024 under Section 73(9) (as contained in Annexure-P-3) without being digitally signed is in violation of Rule 26(3) BGST/CGST Act and Rules 2017 and Summary of Show Cause Notice vide Reference No-ZD1012230019062 dated 02.12.2023 issued without being signed (as contained in Annexure-P-2A) is in violation of Instruction No-04/2023 dated GST dated 23.11.2023 and Summary of order in Form DRC-07 vide Reference No-ZD1004240379996, dated 29.04.2024 (as contained in Annexure-P-3A) in form of DRC-07, issued without any signature is in violation of Instruction No-04/2023 dated GST dated 23.11.2023 issued by the Respondent No-6 for the period April 2018-March 2019, hence the same be quashed.*

*ii) The Demand order issued vide Process No. NIL dated 29.08.2024 u/s 73(9) BGST/CGST Act, 2017 (as contained in Annexure-P-3) and Summary of demand order vide Reference No-ZD10042403,79996 dated 29.04.2024 (as contained in Annexure-P-3A) in form of DRC-07 passed by the Respondent No-6 demanding tax, interest and penalty amounting to Rs. 11,13,212.00 under the BGST and Rs.11,13,212.00 under the CGST totaling amount of Rs.22,26,424.00 under the CGST/BGST Act-2017 for the period April 2018-March 2019,in*



*the Form GST DRC-07 be quashed as the Demand Order has been passed without providing "Personal Hearing" in violation of section 75(4) BGST/CGST Act, 2017 and that is evident from Annexure P-2B and so it is violative of principle of natural justice.*

*iii) For issuing a writ of Certiorari or any other appropriate writ quashing/setting aside the Demand order issued vide Process No. NIL dated 29.04.2024 u/s 73(9) BGST/CGST Act, 2017 (as contained in Annexure-P-3) and Summary of demand order vide Reference No- ZD1004240379996 dated 29.04.2024 (as contained in Annexure-P-3A) in form of DRC-07 passed by the Respondent No-6 demanding tax, interest and penalty as the Demand Order is time barred in view of the provision of Section 73(9) &(10) BGST/CGST Act, 2017.*

*iv) For issuing a writ of Certiorari or any other appropriate writ quashing/setting aside the Notification No.56/2023 CT dated 28.12.2023 extending the time limit specified under Section 73(10) of the CGST/BGST Act, 2017 by virtue of the powers under section 168A of the Act which is unjustified as extension has to be for special circumstances mentioned in the section itself and there was no recommendation of GST Council which was mandatory requirement for purpose of issuance of said notification. Having twice extended the period by virtue of notification No.13/2022 CT dated 05.07.2022 and notification No.09/2023 CT dated 31.03.2023, no subsequent extension could be made*



*by Respondent No-1 and 2 as there was no force majeure condition in Dec-2023.*

*v) For issuing a writ of certiorari or any other appropriate writ quashing/setting aside the show cause notice (P-2 & P-2A) and Demand order (P-3 & P-3A) which were issued without issuance of pre-show cause notice in the Form of ASMT-10 U/s 61 of BGST/CGST Act 2017 which render the entire proceedings of Respondent No-6 violative of principles of natural justice and liable to be set aside.”*

2. At the outset, the Ld. Counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the order dated 29.04.2024 passed by the Assistant Commissioner of State Tax, Jamui Circle, Jamui, by filing appropriate appeal under Section 107 of the Bihar Goods and Services Tax Act, 2017. Liberty, so sought, is granted.

3. The writ petition stands disposed of.

**(Mohit Kumar Shah, J)**

**(Raj Kumar, J)**

S.Sb/-

U			
---	--	--	--

