

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14115 of 2025

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M/S Bimal Kishore Gautam (A proprietorship Firm) having registered address at Ward No.05, Professor colony, Madhepura-852115, Bihar, through its proprietor Bimal Kishore Gautam @ Bimal Kishore (Male), aged about 52 years, Son of Raj Kishore Prasad Yadav, resident of Ward No.05, Professor Colony, Madhepura, P.S.-Madhepura, District- Madhepura, Bihar-852113.

... .. 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 (India).
2. The Commissioner (Appeal) Central GST and Central Excise Patna 2nd Floor, C.R. Building (Annexi) Veer Chand Patel Path, Patna-800001, Bihar (India).
3. The Assistant Commissioner, Central GST and Central Excise Division, Purnea having its office At-New Sipahi Tola, Maranga Road, Purnea-854301 (Bihar).

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr.Surendra Singh, Adv.
For the Respondent/s : Mr.Anshuman Singh, Sr. SC, CGST & CX
Mrs. Ruchi Mandal, Jr. SC, CGST & CX

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

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 17-06-2026 The present writ petition has been filed seeking the following reliefs:-

“1(i). To issue an appropriate writ preferably in the nature of certiorari for setting aside the order bearing C.No.V(133)01/SCN/PUR DIV/Bimal Kishore/ 2022/189/93 dated 25.01.2024 (Annexure-P7), passed



by the Assistant Commissioner Central GST and Central Excise, Division Purnea whereby and whereunder penalty of Rs.20,58,571/-has been imposed upon the petitioner under section 78 of the Finance Act read with section 174 of the Central GST Act, 2017 and further penalty of Rs.10,000/- has been imposed upon the petitioner under section 77(1)(a) of the Finance Act read with section 174 of Central GST Act 2017 along with penalty of Rs. 82,600/- for failure to submission of requisite documents compelled with imposition of penalty of Rs.10,000/- for failure to file statutory ST-3 Return.

(ii). To issue an appropriate writ preferably in the nature of certiorari for notice bearing C.No.V(133)01/SCN/PUR DIV/Bimal Kishore/2022/1171/dated 12.08.2022, issued under the signature of Assistant Commissioner, Central GST and Central Excise Division Purnea by which demand of Rs. 20,58,571/- has been made from the petitioner and show cause notice has been issued alleging non-compliance of several provisions under the Finance Act and CGST Act.

(iii). To hold and declare that the petitioner being sub-contractor is exempted from service tax under Section 66B of the Finance Act under Notification No. 25/2012 service tax dated 20.06.2012, issued under the signature of Under Secretary to the Government of India, Ministry of Finance (Department of Revenue).”

2. After some arguments, the learned counsel for the



petitioner seeks liberty on behalf of the petitioner to challenge the order dated 25.1.2024, passed by the Assistant Commissioner, Central GST and Central Excise Division- Purnea, by filing appropriate appeal as per the provisions contained under the Central Goods and Services Tax Act, 2017. Liberty, so sought, is granted.

3. Accordingly, the present writ petition stands dismissed.

(Mohit Kumar Shah, J)

(Raj Kumar, J)

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