



IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P. (T) No. 1354 of 2025

Rajendra Modi aged about 54 years son of Late Birju Modi director of M/s Rajendra Modi construction & Developers Pvt. Ltd. R/o Bhurahi P.O. Maniadih, P.S. Maniadih, District Dhanbad, Jharkhand 828105.

... .. Petitioner

Versus

1. State of Jharkhand, through Commissioner of State Tax, Commercial Tax Department, 3rd Floor, Project Bhawan P.O. Dhurwa P.S. Dhurwa District Ranchi 834004
2. The Additional Commissioner of SGST, Dhanbad Division P.O. Dhanbad, P.S. Dhanbad District Dhanbad 826001
3. The Joint Commissioner of SGST Dhanbad Circle, P.O. P.S. Dhanbad District Dhanbad Jharkhand 826001
4. The State Tax Officer, SGST Dhanbad Circle, Dhanbad P.O. Dhanbad P.S. Dhanbad District Dhanbad Jharkhand 826001
5. The Executive Engineer, Minor Irrigation Division, P.O. Dhanbad P.S. Dhanbad District Dhanbad Jharkhand 826001

... .. Respondents

**CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE DEEPAK ROSHAN**

For the Petitioner: Mr. P.P.N. Roy, Sr. Advocate
Mr. Rajesh Kumar Kapardar, Advocate
For the Respondents: Mr. Piyush Chitresh, A.C. to A.G.

02/Dated: 21.03.2025

1. In this writ petition, the petitioner has prayed for the following reliefs:

- i. For issuance of writ(s), order(s) and / or directions, for quashing and set aside the impugned Show Cause Notice u/s 73 of the CGST/JGST Act issued under Reference No 1589 dated 30/05/2024 (annexed as annexure 1) issued by respondent No 4 The State Tax Officer, Dhanbad Circle, Dhanbad P.O. Dhanbad P.S. Dhanbad District Dhanbad Jharkhand 826001 barred by limitation.
- ii. For issuance of writ(s), order(s) and / or directions, for quashing and set aside the impugned Show Cause Notice Form GST DRC-01 issued under Reference No ZD2005240079060 dated 30/05/2024 (annexed as annexure 2) without sign and seal or digital signature by Respondent No 4 The State Tax Officer, Dhanbad Circle, Dhanbad P.O. Dhanbad P.S. Dhanbad District Dhanbad Jharkhand 826001 barred by limitation.
- iii. For issuance of writ(s), order(s) and / or directions, for quashing and set aside the impugned Summary of the Order in Form GST DRC -07 issued under Reference No ZD2008240146100 dated 30/08/2024 (annexed as annexure 3) without sign and seal or digital signature by Respondent No 4 The



State Tax Officer, Dhanbad Circle, Dhanbad P.O. Dhanbad P.S. Dhanbad District Dhanbad Jharkhand 826001 barred by limitation.
iv. For issuance of writ(s), order(s) and / or directions, for quashing and set aside the impugned issuing Order No 561/24-25 dated 30/08/2024 under section 73(9) of the JGST Act (annexed as annexure 4) issued by Respondent No 4 The State Tax Officer, Dhanbad Circle, Dhanbad P.O. Dhanbad P.S. Dhanbad District Dhanbad Jharkhand 826001 barred by limitation.”

2. The principal contention of the counsel for the petitioner apart from the plea of limitation raised by the petitioner is that the show cause notice in Form GST DRC-01 issued under Reference No. ZD2005240079060 dt. 30.05.2024 does not contain the signature and seal or digital signature of respondent No. 4 who issued it and even the summary of the order in Form GST DRC-07 under Reference No. ZD2008240146100 dt. 30.08.2024 is unsigned and does not bear digital signature of respondent No.4.

3. Though counter affidavit is filed by the respondents and a plea is taken that digital signature was made on the above documents, the said documents with digital signature have not been produced by the 4th respondent. On the contrary, the copies of the said documents filed by the petitioner Annexures- 2 and 3 do not indicate the signature, either manual or digital, put by the 4th respondent.

4. We deprecate this practice on the part of the respondents in issuing show cause notices and passing orders without putting a digital signature or a physical signature thereon particularly when Rule 26(3) of the Jharkhand Goods and Services Tax (SGST) Rules, 2017 mandates issuance of notices, certificates or orders only through a digital signature certificate.

5. Therefore, Annexures 2 and 3 are both set aside and the Writ Petition is allowed with cost of Rs. 10,000/-. (Rs. ten thousand only) to



be paid to the petitioner by the respondents. However, liberty is given to the respondents to initiate fresh proceedings in accordance with law with the digital signature. All defences raised by the writ petitioner are left open for consideration.

(M. S. Ramachandra Rao, C.J.)

(Deepak Roshan, J.)

APK/VK