

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P. (T) No. 818 of 2025

M/s. P. K. AGARWALA, (A Partnership Firm), having its principal place of business at Rakha Copper Projects, Jadugora, Jamshedpur, P.O. & P.S. Jadugora, Town Jamshedpur, District East Singhbhum-832106 (Jharkhand), through one of its partners, namely, Pradeep Kumar Agarwal, aged about 59 years, son of Baijnath Agarwal, resident of Village Matigada, Shwaspur, Rakha Copper Projects, P.O. & P.S. Shwaspur, District East Singhbhum-832106 (Jharkhand)

... .. Petitioner
Versus

1. Union of India, through the Commissioner of Central Goods & Services Tax & Central Excise, having its office at Outer Circle Road, Bistupur, Jamshedpur, P.O. & P.S. Bistupur, District East Singhbhum-831001 (Jharkhand).
2. The Assistant Commissioner of Central Goods & Services Tax & Central Excise, Audit Circle, having its office at Outer Circle Road, Bistupur, Jamshedpur, P.O. & P.S. Bistupur, District East Singhbhum-831001 (Jharkhand).
3. The Superintendent (Audit), Central Goods & Services Tax & Central Excise, having its office at GR-14 Audit Circle, GST Bhawan, Outer Circle Road, Bistupur, Jamshedpur, P.O. & P.S. Bistupur, District East Singhbhum-831001 (Jharkhand)

... .. Respondents

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

For the Petitioner: Mr. Sumeet Gadodia, Advocate
Mr. Nillohit Choubey, Advocate
Miss. Shruti Shekhar, Advocate
Ms. Sanya Kumari, Advocate
Mr. K. Hari, Advocate
Mr. Priyanshu Kumar Singh, Advocate
For the Respondents: Mr. P.A.S. Pati, Sr. SC, CGST
Mr. Anurag Vijay, Jr. SC, CGST
Mr. Srijan, Advocate

02/Dated: 25.02.2025

1. Notice to the respondents.
2. Mr. P.A.S. Pati, learned Sr. SC, CGST, accepts notice for the respondents.
3. *Prima facie*, the demand-cum-notice to show cause issued on 29.07.2024 invoking Section 74 of the CGST Act, 2017 appears to be without jurisdiction inasmuch as interest payment was admittedly made by the

petitioner in financial year 2019-20 in respect of G.S.T. pertaining to financial year 2017-18, and there was no suppression by the petitioner of the same, and merely on the basis of an audit objection raised on 24.06.2024, notice under Section 74 of the CGST Act, 2017 could not have been issued to the petitioner. Therefore, there shall be interim stay of all further proceedings pursuant to demand-cum-notice to show cause dt. 29.07.2024, until further orders.

4. List on 15.07.2025.
5. Counter affidavit be filed in the meantime.

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

(Deepak Roshan, J.)

APK/VK