

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P. (S) No. 3369 of 2025

BPL-KPL(JV), a Joint Venture entity, having its principal place of business at 304, 3rd Floor, Mangalam Apartment, 56 Circular Road, Ranchi, Jharkhand-834001, through its Authorised signatory Md Saheb Kashim, Aged about 37 years, Son of Md Kashim, Resident of Hanifa Nagar, Road No.8, Near Madina Masjid, Elahi Nagar, P.O. Pundag, P.S. Argora, Dist-Ranchi, Jharkhand-834004.

... .. **Petitioner**

Versus

1. The State of Jharkhand, through its Secretary, Department of State Tax, having his office at Project Building, P.O. Dhurwa, P.S. Dhurwa, District Ranchi.
2. The Commissioner of State Tax, Jharkhand Goods & Services Tax, having his office at Utpad Bhawan, Kanke Road, P.O. Gonda, P.S. University, District Ranchi.
3. The Assistant Commissioner of State Tax, Jharkhand Goods & Service Tax, Ranchi West, Ranchi, Jharkhand, having his Office at Kutchery Road, P.O. Kutchery, P.S. Kotwali, District Ranchi.

... .. **Respondents**

CORAM: HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH KUMAR

For the Petitioner : Mr. Deepak Kumar Sinha, Advocate
Mr. Vikash Pandey, Advocate
Mr. Diksha Dwivedi, Advocate
For the Respondent : Mr. Sachin Kumar, AAG-II.

Order No. 04: Dated 22nd July, 2025
Per Sujit Narayan Prasad J.

1. The petitioner has filed the instant writ petition, under Article 226 of the Constitution of India, seeking following reliefs:

(A) For declaration by way of a writ of certiorari or any other appropriate writ(s) to quash the scrutiny notice in Form GST ASMT-10 dated 23.09.2024 (Annexure-2) issued by the Respondent No. 3 as the same has been issued beyond the scope of Section 61 of the CGST/JGST Act, 2017;

(B) For declaration by way of a writ of certiorari or any other appropriate writ(s) to quash the show cause notice along with the summary in Form GST DRC-01 dated 17.05.2025 (Annexure-3) issued by the Respondent No. 3 for the FY 2020-21 as the same has been issued u/s 74 of the CGST/JGST Act, 2017. alleging suppression of facts which cannot be issued in the facts of the given case as for the same issue for FY 2021-22, a show cause notice has been issued u/s 73 of the CGST/JGST Act, 2017;

(C) For issuing an order of injunction restraining the Respondent authorities from giving effect or further effect to the operation of the show cause notice along with the summary in Form GST DRC-01 dated 17.05.2025 (Annexure-3), in relation to the period 2020-21, till the disposal of this writ petition;

2. At the outset, Mr. Sachin Kumar, learned AAG-II appearing for the respondents-State has submitted that identical issue has been disposed by the Bench of this Court vide order dated 5th September, 2024 in W.P. (T) No. 4882 of 2024, copy of which has been placed before this Court as also supplied to learned counsel for the writ petitioner.

3. This Court has perused the order dated 5th September, 2024 passed in W.P. (T) No. 4882 of 2024 and found

therefrom that consideration has been given in the similar factual background by giving liberty to the petitioner to explain the reason as has been sought for in the notice and turn thereof, the authority has been directed to consider the same and take follow up action in accordance with law.

4. The aforesaid aspect has not been disputed by learned counsel for the petitioner.

5. In view thereof, the writ petition is disposed of giving liberty to the petitioner to explain the reason as has been sought for as contained in the impugned notice within two weeks and the authority will consider the same in accordance with law and depending upon the conclusion, follow up action be taken in view of mandate of Section 61 of the JGST Act.

6. Pending Interlocutory Application, if any, stands disposed of.

(Sujit Narayan Prasad, A.C.J.)

(Rajesh Kumar, J.)

Alankar/
N.A.F.R.