

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8045 of 2025

Nishant Raj Son of Raj Kumar Gupta resident of sixth floor, E-604, Bansal Towers, R.K. Bhattacharya Road, P.S. - Gandhi Maidan, District - Patna, Bihar - 800001.

... .. Petitioner.

Versus

1. The Union of India through the Principal Commissioner of Central GST, third Floor, Central Avenue Building, Birchand Patel Path, Patna.
2. The Principal Commissioner of Central GST, third floor, Central Avenue Building, Birchand Patel Path, Patna.
3. The Superintendent (anti-evasion) Central GST and CX third floor, Central Avenue Building , Birchand Patel Path, Patna.
4. The Superintendent, Central GST and CX range, Gandhi Maidan, Ground Floor, Chandpura Palace, Opposite Dadi Temple, Near Biscomaun Bhawan, Patna - 800001.

... .. Respondents.

Appearance :

For the Petitioner : Mr. Gautam Kumar Kejriwal, Advocate.
For the Respondents : Dr. K.N. Singh, ASG.
Mr. Anshuman Singh, Sr. SC, CGST & CX.

CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE ALOK KUMAR PANDEY
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 30-07-2025

In the instant writ petition, the petitioner has prayed
for the following relief(s):

- “a) For issuance of a writ for order or direction in the nature of certiorari for quashing of the order dated 22.01.2025 and the summary of order issued in form GST DRC-07 dated 23.01.2025 passed by the respondent superintendent, Central Excise and CGST, Gandhi Maidan Range Patna in section 74 (9) of the Central goods and services tax act 2017 (hereinafter referred to as the central act 2017 for short) which is wholly without jurisdiction



in view of section 22 read with section 24 (i) read with section 23 (23) read with notification number 10/2017- integrated tax New Delhi dated 13.10.2017 issued by the Central Board of Excise and Customs, Ministry of Finance, government of India;

- b) For further issuance of a writ or order or a direction in the nature of certiorari for quashing of show cause notice issued vide reference number 6303 dated 02.08.2024 in terms of section 74 (1) of the Central Act, 2017 (hereinafter referred to as the central act 2017 for short) without any such case made out in terms of section 74 in absence of any ingredient of fraud or wilful misstatement or suppression of facts;
- c) For further issuance of writ or order or direction restraining the respondents from taking any coercive action against the petitioner for the copy of the amount of liability determined in terms of the impugned order dated 22.01.2025 is the same is wholly without jurisdiction in view of the petitioner's financial turnovers for the period in question having not touched the threshold limit of Rs. 20 lakhs fixed by the central government in terms of notification number 10/2017- integrated tax New Delhi dated 13.10.2017;
- d) For further holding and a declaration that the petitioner was fully exempted and not at all liable to take registration and comply with any statutory formalities including admission and payment of tax in view of section 22 read with section 24 (i) read with section 23 (23) read with notification number 10/2017 -integrated tax New Delhi dated 13.10.2017 issued by the Central Board of Excise and Customs, Ministry of Finance, government of India in accordance with which the annual turnovers of the petitioner for the financial years in question were below the threshold limit of Rs.



20 lakhs and therefore the petitioner fell in the category of exempted persons for obtaining registration under the central act 2017;

- e) For further holding and a declaration that the entire exercise taken up and completed by the respondent number 3 and 4 in determining the liability of tax, interest and penalty in the case of the petitioner is wholly without the reduction in view of section 22 read with section 24 (i) read with section 23 (23) read with notification number 10/2017 - integrated tax New Delhi dated 13.10.2017 issued by the Central Board of Excise and Customs, Ministry of Finance, government of India;
- f) For grant of any other relief or reliefs to which the petitioner is found entitled in the facts and circumstances of this case.”

2. Perusal of the records and after hearing the respective learned counsel for the respective parties, we have noticed that petitioner could not submit his reply in detail with reference to the show cause notice dated 02.08.2024 and on certain issues, he is disputing in respect of collection of GST at the rate of 18%. These are the disputed issues which can be adjudicated before the Appellate Authority. Therefore, the petitioner is at liberty to invoke remedy of appeal before the Appellate Authority within a period of two months from the date of receipt of this order. On receipt of the petitioner's memorandum of appeal by the Appellate Authority, the Appellate Authority is requested to expedite in deciding the petitioner's memorandum of appeal within a reasonable period



of three months from the date of receipt of such appeal. The Appellate Authority is requested to take note of Section 14 of the Limitation Act, 1963, for the purpose of condonation of delay in filing the memorandum of appeal before the Appellate Authority.

3. With the above observation(s), instant writ petition stands disposed of.

(P. B. Bajanthri, J)

(Alok Kumar Pandey, J)

P.S./-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	01.08.2025.
Transmission Date	NA

