



All notifications for extension of time under section 73 has been held valid. Even NN 56/2023 which was not recommended by the GST Council has been held valid since ratified in subsequent meeting

29. We take note of the supplementary counter affidavit dated 03.10.2024 filed by the 3rd Respondent in CWJC No. 4180 of 2024, in which is produced Annexure-3/2 series; being the minutes of the 52nd GST Council meeting and the 53rd meeting of the GST Council, which had ratified the notifications, circulars and orders issued by the Central Government and the decisions of the GST Implementation Committee. At the 52nd meeting, Notification No. 56/2023- Central Tax seeking to extend dates of specified compliances in exercise of powers under Section 168A of the GST Act has been ratified.

It is also to be emphasized that Notification No. 56/2023- Central Tax specifically modifies the earlier notifications issued; starting from Notifications 35/2020-Central Tax, to 14/2021, 13/2022 and 9 of 2023. With due respect, we are unable to agree with the reasoning in the judgment of the learned Single Judge of the Gawhati High Court, which led to setting aside of Notification No. 56 of 2023.

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.4180 of 2024**

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M/s Barhonia Engicon Private Limited a Private Limited Company Concern having its Office at Chandra Kant Complex Road No 14 Moahlla Rajiv Nagar P.S. Rajiv Nagar PATNA-800024 through its Director Surendra Prasad Singh, Gender-Male, aged about 88 Years, Son of Shri Rajendra Prasad Singh, Resident of Road no.-14, Chandrakanta Complex, Rajiv Nagar, Post-Keshri Nagar, Police Station-Rajiv Ngar, Dist.-Patna, Bihar-800024.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, State Tax, Bihar, Patna having its Office at Vikas Bhawan, Patna.
2. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. Assistant Commissioner of State Tax, Patna Central-1 Circle, Patna.
4. The Union of India through the Under Secretary, Finance Department, Govt. of India, New Delhi.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 4505 of 2024**

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Vinod Singh Son of Shivnath Singh, Resident at K-502, White House, Flat No. 17, Hanuman Nagar, Kankarbagh, Patna- 800020.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Govt. of India, New Delhi.
2. The Secretary, Department of Revenue, Govt. of India, New Delhi.
3. The Principal Commissioner of Central Goods and Service Tax, New Delhi.
4. The Commissioner of Central Tax, 4th Floor, C.R. Building (ANNEXE), Bir Chand Patel Path, Patna- 800001.
5. The Joint Commissioner of State Tax, Patna South Circle - 1, Patna.
6. The Assistant Commissioner of State Tax, Patna South Circle - 1, Patna.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 4533 of 2024**

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M/s Anand Consulatant a proprietary concern having its office H. No.- 157/C, Anand Bhawan, Tennis Court, Mohalla, Patliputra Colony, Post- Patliputra, P.S. Patliputra, Patna, Bihar- 800013, through its proprietor Rupesh Kumar





Srivastava, Gender-Male, aged about 52 years, son of Sri Anand Bihari Srivastava, Resident of H. No. 157/c, Anand Bhawan, Tennis Court, Mohalla, Patliputra Colony, Post Patliputra, P.S.- Patliputra, Patna, Bihar- 800013.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna
2. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. Deputy Commissioner of State Tax, Kadamkuan Circle, Patna.
4. The Union of India, through the Under Secretary, Finance Department, Govt. of India, New Delhi,

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 5233 of 2024**

Technoculture Building Centre Pvt Ltd a Private Limited Company incorporated under the Companies Act, 1956 having its office at B-1/B2 3rd Floor, Grand Chandra, Frazer Road, Patna, Bihar through its Chief Financial Officer Shri Brajesh Kumar, (Male, aged about 50 Years) son of Sri Baleshwar Prasad Singh, residing at House No. 17, Premchand Path, Baridih, Basti, Jamshedpur, East Singhbhum, Jharkhand- 831017.

... .. Petitioner/s

Versus

1. Union of India, through the Secretary, Finance, North Block, New Delhi- 110001.
2. Central Board of Indirect Taxes and Customs, Ministry of Finance, Government of India having its office at North Block, New Delhi- 110001.
3. State of Bihar through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. Dy. Commissioner of State Tax, Gandhi Maidan Circle, West Division, Patna.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 5647 of 2024**

M/s Devendra Prasad a Partnership Firm having GSTIN-10AADFD3978R1Z1 office at House No. 15, Mohalla-Chitkohra, Shivpuri, Post-Anisabad, P.S.-Gardanibagh, Patna, Bihar-800002 through its Partner Devendra Prasad, Gender Male, aged about 66 years, son of Sri Ramashish Prasad, Resident of House No. 15, Mohalla Chitkohra, Shivpuri, Post-Anisabad, P.S.-Gardanibagh, Patna, Bihar-800002.





... .. Petitioner/s

Versus

1. The State of Bihar through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. The Principal Secretary cum Commissioner Department of State Taxes, Government of Bihar, Patna.
3. Assistant Commissioner of State Tax, Patna South-1 Circle, Patna.
4. The Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi.
5. The Government of India, Ministry of Finance (Department of Revenue), through its Director, CBIC, New Delhi.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 5805 of 2024**

M/S Shankar Traders a proprietary concern having its office Mohalla-Bhikhachak, Naharpar, Post- Anisabad, P.S.- Gardanibagh, PATNA, Bihar-800002 through its proprietor Shiv Shankar Kumar, Gender-Male, aged about 49 years, son of Late Ram Narayan Gupta, Resident of Mohalla -Bhikhachak, Naharpar, Post- Anisabad, P.S.- Gardanibagh, PATNA, Bihar- 800002..

... .. Petitioner/s

Versus

1. The State of Bihar Through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. Deputy Commissioner of State Tax, Patna South-2 Circle, Patna.
4. The Union of India Through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi
5. The Government Of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 5891 of 2024**

M/s Nirav Enterprises a proprietary concern having GSTIN-10ADPPV9849Q1ZC its office -H/o Dhruv Singh, Jang Bahadur Colony, Mohalla- Jaganpura Road, P.S.- Ram Krishna Nagar, Patna, Bihar- 800020 through its proprietor Rajesh bhai khodabhai Virani @ Rajesh Khoda bhai Virani, Gender-Male, aged about 46 years, son of Sri Khodbhai Zaverbhai Virani, Resident of Flat No-306/B, Suman Palace, Mohalla- R.M.S.Colony, Post- Lohiyanager, P.S.- Kankarbagh, Patna, Bihar- 800020.





... .. Petitioner/s

Versus

1. The State of Bihar through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Assistant Commissioner of State Tax, Patna South Circle-1, Patna.
4. The Union of India, through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi.
5. The Government of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 6190 of 2024**

M/s Anand Consultatant having GSTIN-10AKCPS1616A1Z1 a proprietary concern having its office- H. No. 157/C, Anand Bhawan, - Tennis Court, Mohalla, Patliputra Colony, Post- Patliputra, P.S.- Patliputra, PATNA, Bihar- 800013 through its proprietor Rupesh Kumar Srivastava, Gender-Male, aged about 52 years, son of Sri Anand Bihari Srivastava, Resident of H No. 157/c, Anand Bhawan, Tennis Court, Mohalla, Patliputra Colony, Post- Patliputra, P.S.- Patliputra, PATNA, Bihar- 800013.

... .. Petitioner/s

Versus

1. The State of Bihar Through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. Deputy Commissioner of State Tax, Kadamkuan Circle, Patna.
4. The Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi
5. The Government of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 6195 of 2024**

M/s Harilal Ventures Private Limited through its Managing Director Amit Mankani, Male, aged about 48 years, S/o Harilal Mankani, Director of M/s Harilal Ventures Private Limited, having its Office at Home No.- A-27, Hari Villa, Buddha Colony, Near Hospito India, Exhibition Road, P.S. Buddha Colony, Patna, Bihar- 800001.





... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, (Department of Revenue) No. 137, North Block, New Delhi- 110001.
2. The Central Board of Indirect Taxes, through its Chairman, Department of Revenue, Ministry of Finance, North Block, New Delhi- 110001.
3. The State of Bihar, through the Commissioner and Secretary, Bihar Commercial Tax/ Vikas Bhawan, Bailey Road, Patna- 800015.
4. The Assistant Commissioner of State Tax, Patna Central 2, Patna West, Bihar Ground Floor, Chandpura Palace, Opposite Dadi Maa Temple, Bank Road, West Gandhi Maidan, Patna, Bihar- 800001.
5. The Goods and Services Tax Network, 4th Floor, Worldmark- 1, East Wing, Asset 11, Hospitality District, Aerocity, New Delhi- 110037.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 6211 of 2024**

Technoculture Building Centre Pvt. Ltd. a Private Limited Company incorporated under the Companies Act, 1956 having its office at B-1/B2 3rd Floor, Grand Chandra, Fraser Road, Patna, Bihar through its Chief Financial Officer Shri Brajesh Kumar, (Male, aged about 50 Years) Son of Sri Baleshwar Prasad Singh, Residing at House No. 17, Premchand Path, Baridih, Basti, Jamshedpur, East Singhbhum, Jharkhand- 831017.

... .. Petitioner/s

Versus

1. Union of India through the Secretary, Finance, North Block, New Delhi- 110001
2. Central Board of Indirect Taxes and Customs, Ministry of Finance, Government of India having its office at North Block New Delhi- 110001.
3. State of Bihar through Commissioner of State Tax, Bihar, Patna Having its office at Vikas Bhawan, Patna.
4. Dy. Commissioner of State Tax, Gandhi Maidan Circle, West Division, Patna.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 6533 of 2024**

Sunil Trade Links A Partnership Firm having its office at Ground Floor, Jai Mateshwari Apartment, Exhibition Road, Patna through its Partner Kanhaiya Mehrotra (Male) aged about 51 years son of Late. Sunil Kumar Mehrotra, Resident of Jai Mateshwari Apartment, Exhibition Road, P.O. GPO, P.S. Gandhi Maidan, Patna 800001





... .. Petitioner/s

Versus

1. Union of India Through the Secretary, Finance, North Block, New Delhi-110001.
2. Central Board of Indirect Taxes and Customs, Ministry of Finance, Government of India, Having its office at North Block, New Delhi- 110001
3. State of Bihar Through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. Asst. Commissioner of State Tax Gandhi Maidan, Patna West, Bihar.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 6831 of 2024**

M/s Shankar Traders a proprietary concern having its office Mohalla-Bhikhachak, Naharpar, Post-Anisabad, P.S.-Gardanibagh, Patna, Bihar-800002 through its proprietor Shiv Shankar Kumar, Gender-Male, aged about 49 years, son of Late Ram Narayan Gupta, Resident of Mohalla-Bhikhachak, Naharpar, Post-Anisabad, P.S.-Gardanibagh, Patna, Bihar-800002.

... .. Petitioner/s

Versus

1. The State of Bihar through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. The Union Of India Through The Finance Secretary , Department Of Revenue, Govt Of India, New De NEW DELHI
2. Deputy Commissioner of State Tax, Patna South-2 Circle, Patna.
3. The Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi.
4. The Government of India Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 6985 of 2024**

Sunil Trade Links A Partnership Firm having its office at Ground Floor, Jai Mateshwari Apartment, Exhibition Road, Patna through its Partner Kanhaiya Mehrotra (Male) aged about 51 years son of Late. Sunil Kumar Mehrotra, Resident of Mateshwari Apartment, Exhibition Road, P.O. GPO, P.S. Gandhi Maidan, District-Patna, Patna 800001

... .. Petitioner/s

Versus

1. Union of India Through the Secretary, Finance, North Block, New Delhi-







110001.

2. Central Board of Indirect Taxes and Customs Ministry of Finance, government of India having its office at North block, New Delhi- 110001.
3. State of Bihar Through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. Asst. Commissioner of State Tax, Gandhi Maidan, Patna West, Bihar.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 7009 of 2024**

M/S Zee Saheb a proprietary concern having GSTIN- 10AFEPG9561K1ZH its office - Mohalla- East Boring Canal Road, Post- G.P.O. P.S.- Buddha Colony, District- PATNA, Bihar- 800001 through its proprietor Dina Nath Gupta, Gender- Male, aged about 83 years, son of Late Ganesh Sah Gupta, Resident of Besides Harihar Apartment, Zee Super Market, Mohalla- East Boring Canal Road, Post- G.P.O. P.S.- Buddha Colony, District- PATNA, Bihar- 800001.

... .. Petitioner/s

Versus

1. The Union of India through the Finance Secretary, Department of Revenue, Government of India, New Delhi.
2. The State Of Bihar Through The Principal Secretary, State Tax, Bihar, PATNA
2. The Government of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The State of Bihar, through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Principal Secretary - Cum- Commissioner, Department of State Taxes, Government of Bihar, Patna.
5. The Joint Commissioner of State Tax, Patna Central Circle-1, Patna.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 7076 of 2024**

M/s Manya Marketing a proprietary concern having GSTIN 10AEXPD2284G1ZM its office - 2nd floor, House No- 192 A, Mohalla- Patliputra Colony, Post- Keshri Nagar, P.S.- Patliputra, District- PATNA, Bihar- 800024 through its proprietor Sandhya Devi, Gender Female, aged about 79 years, wife of Sri Dina Nath Gupta, Resident of Besides Harihar Apartment, Zee Super Market, Mohalla- East Boring Canal Road, Post- G.P.O., P.S.- Buddha Colony, District- PATNA, Bihar- 800001.

... .. Petitioner/s





Versus

1. The Union of India through the Finance Secretary, Department of Revenue, Government of India, New Delhi.
2. The Government of India, Ministry of Finance (Department of Revenue), through the Director CBIC, New Delhi.
3. The State of Bihar through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
5. The Deputy Commissioner of State Tax, Patna Central Circle-2, Patna.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 7286 of 2024**

M/S Dhanvantari Medico A Partnership Firm having GSTIN-10AAFFD0628N1ZQ concern having its office at Bihari Saw Mill Compound , H/o Sri Pappu Singh, Karbigahia, Post- GPO, P.S.-Jakkanpur Patna, Bihar 800001 through its Partner Sri Rajeshwar Singh, Gender- Male, aged about 45 years, son of Sri Anant Singh, resident of Mohalla- Karbigahiya, Post- G.P.O., P.S.- Jakkanpur, Patna, Bihar-800001

... .. Petitioner/s

Versus

1. The State of Bihar Through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan Patna
2. The Principal Secretary Cum Commissioner Department of State Taxes, Government of Bihar, Patna
3. Assistant Commissioner of State Tax, Patna South-1 Circle, Patna West, Bihar
4. The Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi
5. The Government Of India Ministry of Finance (Department of Revenue) through the Director, CBIC, New Delhi

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 7360 of 2024**

M/S Dhanvantari Medico a Partnership Firm having GSTIN-10AAFFD0628N1ZQ and its office at Bihari Saw Mill Compound, H/o Sri Pappu Singh, Karbigahia, Post- GPO, P.S.- Jakkanpur, PATNA, Bihar, 800001 through its Partner Sri Rajeshwar Singh, Gender- Male, aged about 45 years, son of Sri Anant Singh, Resident of Mohalla - Karbighiya, Post- G.P.O., P.S.- Jakkanpur, PATNA, Bihar- 800001.







... .. Petitioner/s

Versus

1. The Union of India through the Finance Secretary, Department of Revenue, Government of India, New Delhi
2. The Government of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The State of Bihar through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
5. Assistant Commissioner of State Tax, Patna South-1 Circle, Patna West, Bihar.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 7662 of 2024**

M/s Shree Jewellers a proprietary concern having GSTIN-10AEJPK5286P1Z2 its office at Ground Floor, D.S. Complex, Bari Path Road, Post- Bankipore P.S.- Bankipore Patna, Bihar-800004 through its proprietor Pinky Kumari, Gender- Female, aged about 47 years, Wife of Late Sunil Gupta, Resident of Flat No.- A/106, Bansal Tower, Mohalla- R.K. Bhattacharya Road, Near Exhibition road, Post- G.P.O, P.S.- Gandhi Maidan, PATNA, Bihar- 800001

... .. Petitioner/s

Versus

1. The Union of India Through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi.
2. The Government Of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The State of Bihar through The Principal Secretary, State Tax, Bihar Patna having its office at Vikas Bhawan, Patna.
4. The Principal Secretary -Cum- Commissioner, Department of State Taxes, Government of Bihar, Patna.
5. The Deputy Commissioner of State Tax, Patna North Circle, Patna.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 9103 of 2024**

IOTAS Solutions Private Limited (GST Registration No. 10AAECI1673C1Z8) having its registered Office at South Mandiri, IOTAS Solution Private Limited, C/o Bhawan Das Ray, Kathpul, Mandiri, Patna, Bihar-800001 through its Director, Manish Kumar, Male, aged about 31





Years, S/o- Bhagwan Das Ray, Resident of South Mandiri Kathpul Near  
Durga Mandir, Buddha Colony, Patna-800001.

... .. Petitioner/s

Versus

1. The Union Of India through Principal Secreary, Central Goods and Service Tax, India its Patna, Branch
2. The Commissioner CGST and CX, GST Bhawan, Patna Birchand Patel Path, Bihar
3. The State of Bihar through the Commisioner, Department of State Taxes, Government of Bihar.
4. The Deputy Commissioner of State Tax, Patna Special Central Bihar, Department of State Taxes, Government of Bihar.
5. The Joint Commissioner of State Tax, Patna Circle, Patna.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 9108 of 2024**

M/s Alkem Laboratories Ltd a Public Limited Company having GSTIN 10AABCA9521E1ZC and principal place of business at Alkem House, Alkem Laboratories Limited, Mohalla-Exhibition Road, Post- G.P.O., P.S.- Gandhi Maidan, PATNA, Bihar-800001 through its Authorised signatory Sri Abhishek Kumar, Gender-Male, aged about 44 years, son of Sti Nagendra Prasad Singh, Resident of Road No-3C, Opposite of R.MS. Colony, Mohalla -East Ashok Nagar, Post- Lohia Nagar., P.S.- Jakkanpur, PATNA, Bihar-800020.

... .. Petitioner/s

Versus

1. The Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi.
2. The Government Of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The State of Bihar through The Principal Secretary, State Tax, Bihar Patna having its office at Vikas Bhawan, Patna.
4. The Principal Secretary Cum Commissioner, Department of State Taxes Government of Bihar, Patna.
5. Joint Commissioner of State Tax, Patna Special Circle, Patna Central Bihar, Patna.
6. Assistant Commissioner of State Tax, Patna Special Circle, Patna Central, Bihar.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 9218 of 2024**





Pammi Devi Wife of Vinod Singh Resident of K-502 White House, Flat No. 17, Hanuman Nagar, Kankarbagh, Patna-800020.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Govt. of India, New Delhi.
2. The Secretary, Department of Revenue, Govt. of India, New Delhi.
3. The Principal Commissioner of Central Goods and Service Tax, New Delhi.
4. The Commissioner of Central Tax, 4th Floor, C.R. Building (ANNEXE), Bir Chand Patel Path, Patna-800001.
5. The Joint Commissioner of State Tax, Patna South Circle-1, Patna.
6. The Assistant Commissioner of State Tax, Patna South, Circle-1, Patna.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 9453 of 2024**

M/s ATC Telecom Infrastructure Pvt. Ltd. a company incorporated under the Companies Act, 1956 having its Office Patliputra Housing Colony, Plot No.9, Near UNICEF Building. Patliputra Golamber, Patna 800013 through its authorized representative namely Mithilesh Kumar Pandey, Male, Aged about 39 years S/o Amresh Chandra, R/o 01, Rampur, Madwa, PS and District-Mirzapur, Uttar Pradesh Pin-231211.

... .. Petitioner/s

Versus

1. The Union of India through The Secretary, Department of Revenue, Ministry of Finance, New Delhi.
2. The Secretary, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
3. The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
4. The Chief Commissioner of Central Taxes, 3rd Floor, Central Revenue (Annex) Building, Birchand Patel Path, Patna.
5. The State of Bihar, through the Commissioner -cum Secretary. Commercial Taxes, Govt. of Bihar, Patna.
6. The Commissioner of State Tax, Vikash Bhawan, Patna.
7. The Joint Commissioner, CGST and Central Excise, Patna-1.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 9527 of 2024**





M/S DPL Distributors a Proprietorship concern having GSTIN-10ANHPK4472E1ZE and its office at Behind Litera Valley School, Near Blessing Zone, Mohalla- Bhagwat Nagar, Dabar Gali, Kumhrar, Post-Bahadurpur Housing Colony., P.S.- Agamkuan, Patna, Bihar- 800026 through its proprietor Navneet Kumar, Gender-Male, aged about 41 years, Son of Dinanath Gupta, permanent resident of, Naga Road, C/o M/s Murphy Radio, Raxaul, P.O. Raxaul, P.S.- Raxaul, East Champaran-845305, Bihar.

... .. Petitioner/s

Versus

1. The Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi.
2. The Government of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The State of Bihar, through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
5. Joint Commissioner of State Tax, Kadamkuan Circle, Patna East, Bihar, Patna.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 9555 of 2024**

M/S Shrinath Builders and Housing Company Private Limited Private Limited company having GSTIN-10AAHCS5437P1Z2 and its office at 3rd Floor, Flat No-305, Madhuban Apartment, Lal Bahadur Shastri Nagar, Post-L.B.S. Nagar, P.S.- Shastri Nagar, PATNA, Bihar- 800023 through its Authorised Signatory Sri Pankaj Kumar, Gender-Male, aged about 44 years, Son of Sri Rajendra Pratap Singh, Resident of Ward No-2, Nepali Tola, Ramnagar, West Champaran, Bihar -845106.

... .. Petitioner/s

Versus

1. The Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi.
2. The Government of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The Commissioner Central GST and Central Excise, Central Revenue Building, Birchand Patel Path, Patna.
4. The Assistant Commissioner of CGST and CX, Patna Central Division, Ground Floor, Chandpur Palace, Bank Road, Opposite of Dadiji Temple, Patna- 800001.

... .. Respondent/s





with  
**Civil Writ Jurisdiction Case No. 9585 of 2024**

M/s Barhonia Engicon Private Limited (2018-2019) a Private Limited Company having GSTIN- 10AACCB4065B1ZJ concern having its office at Chandra Kant Complex, Road No.- 14, Mohalla- Rajiv Nagar, P.S.- Rajiv Nagar, Patna- 800024 through its Director Surendra Prasad Singh, Gender-Male, aged about 88 years, Son of Shri Rajendra Prasad Singh, Resident of Road No.- 14, Chandrakanta Complex, Rajiv Nagar, Post- Keshri Nagar, Police Station- Rajiv Nagar, Dist.- Patna, Bihar- 800024.

... .. Petitioner/s

Versus

1. The Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi.
2. The Government of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The State of Bihar, through the Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
5. Assistant Commissioner of State Tax, Patna Central-1, Circle, Patna.

... .. Respondent/s

with  
**Civil Writ Jurisdiction Case No. 9970 of 2024**

M/S Poct Services a Partnership Firm having GSTIN- 10AAKFP4281G1ZF and its office at House No-138, Mohalla- Anand Puri, West Boring Canal Road, Post- G.P.O., P.S.- Buddha Colony PATNA, Bihar- 800001 through its authorized person Sri Vinay Mishra, Gender-Male, aged about 55 years, Son of Sri Data Ram Mishra, Resident of B-653, Rajajipuram, P.S. Rajajipuram, Lucknow, Uttar Pradesh-226017.

... .. Petitioner/s

Versus

1. The Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi.
2. The Government of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The State of Bihar, through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
5. Assistant Commissioner of State Tax, Kadamkuan Circle, Patna East, Bihar, Patna.
6. Joint Commissioner of State Tax, Kadamkuan Circle, Patna East, Bihar,





Patna.

... .. Respondent/s

with  
**Civil Writ Jurisdiction Case No. 10182 of 2024**

M/S Pushpak Pharmaceuticals, a Partnership Firm having GSTIN-10AAGFP9635G1ZB and its office at Plot no- 13, 14, Patna, Bihar, 800026 Mohalla- Bhoothnath Road, Post- Bahadurpur Housing Colony, P.S.- Agamkuan, Patna, Bihar- 800026 through authorized signatory Sri Shashi Bhushan Srivastava, Gender-Male, aged about 46 years, Son of Sri Deo Narayan Prasad near Mamta I.T.I., Road no-9, People Co-Operative, Mohalla-Rajeev Nagar, Post- Keshri Nagar, P.S.- Rajeev Nagar, PATNA, Bihar- 800024

... .. Petitioner/s

Versus

1. The Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi
2. The Government of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The State of Bihar through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
5. Deputy Commissioner of State Tax, Gandhi Maidan Circle, Patna West, Bihar, Patna.
6. Assistant Commissioner of State Tax, Gandhi Maidan Circle, Patna West, Bihar, Patna.

... .. Respondent/s

with  
**Civil Writ Jurisdiction Case No. 10981 of 2024**

M/S Schwing Stetter (India) Private Limited, (2018-2019) a Private Limited Company having GSTIN- 10AADCS5069D1ZR concern having its office at Ground and 1st Floor, House of Sri Ashok Kumar Rana, Moahlla- Pahari More, Shivaji Colony, P.S.- Agamkuan, PATNA-800007 through its Authorised Signatory Sri Dwarika Nath Pal, Gender-Male, aged about 55 years, Son of Timir Kumar Pal, Resident of 12/B, Moahlla- North Panpara, 3rd Lane, P.S.- Barrackpore(M), North 24 Parganas (W.B.) -700123

... .. Petitioner/s

Versus

1. Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi.







2. The Government Of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The State of Bihar through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
5. The Joint Commissioner of State Tax, Special Circle, Patna
6. The Deputy Commissioner of State Tax, Special Circle, Patna.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 11216 of 2024**

M/S Classic Services, a partnership Firm concern having GSTIN-10AAGFC7200A1ZJ its office Ground Floor, Shashi Chandra Lok Apartment, Mohalla- West Boring Canal Road, Post- G.P.O., P.S.- Buddha Colony, Patna, Bihar-800001 through its partner Sudhir Kumar Singh, Gender-Male, aged about 62 years, son of Late Indra Narayan Singh, Resident of Chauhan Bhawan, Road No.-3, Mohalla- East Patel Nagar, P.S.- Shashtri Nagar Patna, Bihar-800001.

... .. Petitioner/s

Versus

1. The Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi.
2. The Government of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The State of Bihar, through the Principal Secretary, State tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Principal Secretary cum Commissioner, Department of State taxes, Government of Bihar, Patna.
5. Deputy Commissioner of State Tax, Patna Central-1 Circle, Patna.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 11510 of 2024**

M/s Mother India Construction Pvt. Ltd. a Private Limited Company having GSTIN- 10AABCM9485H1ZF and it s office at Aspura House, Road No. 3, Sanjay Gandhi Nagar, Kankarbagh, Patna- 800020 through its authorized Director Sri Chandra Sen Singh, Gender- Male, aged about 61 years, Son of Sri Nathuni Singh, Resident of Road No. 3, Sanjay Gandhi Nagar, Hanuman Nagar, Kankarbagh, Patna, P.S. Patkar Nagar, P.O. Lohiya Nagar 800020.

... .. Petitioner/s

Versus





1. The Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi.
2. The Government of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The State of Bihar through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
5. Joint Commissioner of State Tax, Patna South Circle- 2, Patna West, Bihar, Patna.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 11511 of 2024**

M/S Alkem Laboratories Ltd. a Public Limited Company having GSTIN-10AABCA9521E1ZC and regional office at Alkem House, Alkem Laboratories Limited, Mohalla -Exhibition Road, Post- G.P.O., P.S.- Gandhi Maidan, PATNA, Bihar - 800001 through its Authorised signatory Sri Abhishek Kumar, Gender- Male, aged about 44 years, Son of Sri Nagendra Prasad Singh, Resident of Road No. - 3C, Opposite of R.M.S. Colony, Mohalla- East Ashok Nagar, Post - Lohia Nagar, P.S. - Jakkanpur, PATNA, Bihar - 800020.

... .. Petitioner/s

Versus

1. The Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi.
2. The Government of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The State of Bihar through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
5. Joint Commissioner of State Tax, Patna Special Circle, Patna Central, Bihar, Patna.
6. Assistant Commissioner of State Tax, Patna Special Circle, Patna Central, Bihar.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 11662 of 2024**

M/s Manas a proprietary concern having GSTIN- 10AJXPS9538B1ZV its office at- Mohalla- Jagat Narayan Road, Post- Kadamkuan, P.S. Kadamkuan, District- Patna, Bihar - 800003 through its proprietor Sri Onkar Nath Singh,





Gender- Male, aged about 56 years, son of Sri Tej Narayan Singh, Resident of Road No. - 1 E, Rajendra Nagar Road, Mohalla - Jagat Narayan Road, Post-Kadamkuan, P.S. - Kadamkuan, District- Patna, Bihar - 800003.

... .. Petitioner/s

Versus

1. The Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi.
2. The Government of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The State of Bihar through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Principal Secretary-Cum-Commissioner, Department of State Taxes, Government of Bihar, Patna.
5. The Deputy Commissioner of State Tax, Kadamkuan Circle, Patna.
6. The Joint Commissioner of State Tax, Kadamkuan Circle, Patna.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 11828 of 2024**

M/s. Chaurasia Enterprises Main Road, Bihta, Patna, Bihar- 801103 through its proprietor Upendra Prasad Chaurasia (Male) aged about 56 years, son of Maheshwar Prasad Chaurasiya, resident of Nakta Kuwan, Bihta, P.S.- Bihta, District- Patna.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Finance North Block, New Delhi-110001.
2. The Central Board of Indirect Taxes and Customs, Ministry of Finance, Government of India having its office at North Block, New Delhi-110001.
3. The State of Bihar through the Commissioner of State Tax cum Principal Secretary, Commercial Taxes Department, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Joint Commissioner of State Tax, Danapur circle-1, Danapur/Patna West, Bihar.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 11833 of 2024**

Mother India Construction Pvt. Ltd. a company incorporated under companies act 1916, having its office at Aspura House, Road No.3, Sanjay Gandhi Nagar, Kankarbagh , Patna, Patna, Bihar-800020 through its authorized signatory Raj Kishore, Son of Ram Shankar Singh, Resident of Mohalla-





Chanakya Nagar, Kothwa Bagicha, P.O. and P.S.- Khagaul, Danapur, District- Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, State Tax, Govt. of Bihar, Patna.
2. The Principal Secretary-cum-Commissioner, Department of State Tax, Govt. of Bihar, Patna.
3. The Joint Commissioner of State Tax, Patna South Circle-2, Patna, Bihar.
4. The Union of India through the Finance Secretary, Department of Revenue, Government of India, New Delhi.
5. The Finance Secretary, Department of Revenue, Government of India, New Delhi.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 11860 of 2024**

M/s. Chaurasia Enterprises Main Road, Bihta, Patna, Bihar- 801103 through its proprietor Upendra Prasad Chaurasia (Male) aged about 56 years, son of Maheshwar Prasad Chaurasiya, resident of Nakta Kuwan, Bihta, P.S.- Bihta, District- Patna.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Finance, North Block, New Delhi-110001.
2. The Central Board of Indirect Taxes and Customs, Ministry of Finance, Government of India having its office at North Block, New Delhi-110001, through its Director.
3. The State of Bihar, through the Commissioner of State Tax cum Principal Secretary, Commercial Taxes Department, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Joint Commissioner of State Tax, Danapur Circle-1, Danapur/Patna West, Bihar.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 11913 of 2024**

M/s Chaurasia Enterprises Main Road, Bihta, Patna, Bihar- 801103 through its proprietor Upendra Prasad Chaurasia (Male) aged about 56 years, son of Maheshwar Prasad Chaurasiya, resident of Nakta Kuwan, Bihta, P.S.- Bihta, District- Patna.





... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Finance North Block, New Delhi-110001.
2. The Central Board of Indirect Taxes and Customs, Ministry of Finance, Government of India having its office at North Block, New Delhi- 110001.
3. The State of Bihar through the Commissioner of State Tax cum Principal Secretary, Commercial Taxes Department, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Joint Commissioner of State Tax, Danapur Circle-1, Danapur/Patna West, Bihar.

... .. Respondent/s

with

**Civil Writ Jurisdiction Case No. 11914 of 2024**

M/s Chaurasia Enterprises Main Road, Bihta, Patna, Bihar- 801103 through its proprietor Upendra Prasad Chaurasia (Male) aged about 56 years, son of Maheshwar Prasad Chaurasiya, resident of Nakta Kuwan, Bihta, P.S.- Bihta, District- Patna.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Finance North Block, New Delhi-110001.
2. The Central Board of Indirect Taxes and Customs, Ministry of Finance, Government of India having its office at North Block, New Delhi- 110001.
3. The State of Bihar through the Commissioner of State Tax cum Principal Secretary, Commercial Taxes Department, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Joint Commissioner of State Tax, Danapur Circle-1, Danapur/Patna West, Bihar.

... .. Respondent/s

**Appearance :**

(In Civil Writ Jurisdiction Case No. 4180 of 2024)

For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
For the Respondent/s : Mr. Standing Counsel 11  
Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate

(In Civil Writ Jurisdiction Case No. 4505 of 2024)

For the Petitioner/s : Dr. Alok Kumar Sinha, Advocate  
Mrs. Raj Rashmi Sinha, Advocate  
Mr. Raja Prasad, Advocate





For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. G.P.-7

(In Civil Writ Jurisdiction Case No. 4533 of 2024)

For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Ajeet Kumar Sinha, Advocate  
Mr. Manish Kumar, Advocate  
For the Respondent/s : Mr. Vikash Kumar, SC 11  
Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate

(In Civil Writ Jurisdiction Case No. 5233 of 2024)

For the Petitioner/s : Mr. Sadashiv Tiwari, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Vikash Kumar, SC 11

(In Civil Writ Jurisdiction Case No. 5647 of 2024)

For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Manish Kumar, Advocate  
Mr. Rajeev Nayan, Advocate  
For the Respondent/s : Mr. Vikash Kumar, SC 11  
Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate

(In Civil Writ Jurisdiction Case No. 5805 of 2024)

For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Ajeet Kumar Sinha, Advocate  
Mr. Manish Kumar, Advocate  
For the Respondent/s : Mr. Vikash Kumar, SC 11  
Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate

(In Civil Writ Jurisdiction Case No. 5891 of 2024)

For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Manish Kumar, Advocate  
Mr. Rajeev Nayan, Advocate  
For the Respondent/s : Mr. Vikash Kumar, SC 11  
Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX







Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate

(In Civil Writ Jurisdiction Case No. 6190 of 2024)

For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Manish Kumar, Advocate  
Mr. Rajeev Nayan, Advocate  
For the Respondent/s : Mr. Vikash Kumar, SC 11  
Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate

(In Civil Writ Jurisdiction Case No. 6195 of 2024)

For the Petitioner/s : Mr. Aryan Sinha, Advocate  
Mr. Amit Kumar Singh, Advocate  
Dr. Avinash Poddar, Advocate  
Mr. Punit Siddhartha, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Vikash Kumar, SC 11

(In Civil Writ Jurisdiction Case No. 6211 of 2024)

For the Petitioner/s : Mr. Sadashiv Tiwari, Advocate  
or the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Vikash Kumar, SC 11

(In Civil Writ Jurisdiction Case No. 6533 of 2024)

For the Petitioner/s : Mr. D.V. Pathy, Advocate  
Mr. Sadashiv Tiwari, Advocate  
Ms. Prachi Pallavi, Advocate  
Mr. Hiresh Karan, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Vikash Kumar, SC 11

(In Civil Writ Jurisdiction Case No. 6831 of 2024)

For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Manish Kumar, Advocate  
For the Respondent/s : Mr. Vikash Kumar, SC 11  
Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate





Mr. Shivadity D.Sinha, Advocate  
(In Civil Writ Jurisdiction Case No. 6985 of 2024)  
For the Petitioner/s : Mr. D.V. Pathy, Advocate  
Mr.Sadashiv Tiwari, Advocate  
Ms. Prachi Pallavi, Advocate  
Mr. Hiresh Karan, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Abhijeet Gautam, Advocate  
Mr. Vikash Kumar, SC 11

(In Civil Writ Jurisdiction Case No. 7009 of 2024)  
For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Manish Kumar, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. G.P.-7

(In Civil Writ Jurisdiction Case No. 7076 of 2024)  
For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Manish Kumar, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. G.P.-7

(In Civil Writ Jurisdiction Case No. 7286 of 2024)  
For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Ajeet Kumar Sinha, Advocate  
Mr. Manish Kumar, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. G.P.-7

(In Civil Writ Jurisdiction Case No. 7360 of 2024)  
For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Manish Kumar, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Vikash Kumar, SC 11

(In Civil Writ Jurisdiction Case No. 7662 of 2024)





For the Petitioner/s : Mr.Bijay Kumar Gupta, Advocate  
Mr. Manish Kumar, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Vikash Kumar, SC 11

(In Civil Writ Jurisdiction Case No. 9103 of 2024)

For the Petitioner/s : Mr.Sunit Kumar, Advocate  
Mr. Shristi Raman, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Vikash Kumar, SC 11

(In Civil Writ Jurisdiction Case No. 9108 of 2024)

For the Petitioner/s : Mr.Bijay Kumar Gupta, Advocate  
Mr. Manish Kumar, Advocate  
Mr. Rajeev Nayan, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. G.P.-7.

(In Civil Writ Jurisdiction Case No. 9218 of 2024)

For the Petitioner/s : Dr. Alok Kumar Sinha, Advocate  
Mrs. Raj Rashmi Sinha, Advocate  
Mr. Raja Prasad, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Vikash Kumar, SC 11

(In Civil Writ Jurisdiction Case No. 9453 of 2024)

For the Petitioner/s : Mr.Brisketu Sharan Pandey, Advocate  
Mr. Abhishek Kumar, Advocate  
Mr. Madan Kumar, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Vikash Kumar, SC 11

(In Civil Writ Jurisdiction Case No. 9527 of 2024)

For the Petitioner/s : Mr.Bijay Kumar Gupta, Advocate  
Mr. Manish Kumar, Advocate  
Mr. Rajeev Nayan, Advocate





For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Vikash Kumar, SC 11

(In Civil Writ Jurisdiction Case No. 9555 of 2024)

For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Abhay Kumar Singh, Advocate  
Mr. Manish Kumar, Advocate  
Mr. Rajeev Nayan, Advocate

For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate

(In Civil Writ Jurisdiction Case No. 9585 of 2024)

For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Abhay Kumar Singh, Advocate  
Mr. Manish Kumar, Advocate  
Mr. Rajeev Nayan, Advocate

For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. G.A.-11

(In Civil Writ Jurisdiction Case No. 9970 of 2024)

For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Manish Kumar, Advocate  
Mr. Rajeev Nayan, Advocate

For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Vikash Kumar, Advocate

(In Civil Writ Jurisdiction Case No. 10182 of 2024)

For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Manish Kumar, Advocate  
Mr. Rajeev Nayan, Advocate

For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. G.P.-7

(In Civil Writ Jurisdiction Case No. 10981 of 2024)

For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Manish Kumar, Advocate





For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Vikash Kumar, SC 11

(In Civil Writ Jurisdiction Case No. 11216 of 2024)

For the Petitioner/s : Mr. Manish Kumar, Advocate  
Mr. Bijay Kumar Gupta, Advocate  
Mr. Sushil Ranjan Sinha, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Vikash Kumar, SC 11

(In Civil Writ Jurisdiction Case No. 11510 of 2024)

For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Manish Kumar, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Vikash Kumar, SC 11

(In Civil Writ Jurisdiction Case No. 11511 of 2024)

For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Manish Kumar, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Vikash Kumar, SC 11

(In Civil Writ Jurisdiction Case No. 11662 of 2024)

For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate  
Mr. Manish Kumar, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. G.P. 7

(In Civil Writ Jurisdiction Case No. 11828 of 2024)

For the Petitioner/s : Mr. Shive Kumar, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. G.P. 7





(In Civil Writ Jurisdiction Case No. 11833 of 2024)

For the Petitioner/s : Mr.Samir Kumar, Advocate  
Mr. Saurav Singh, Advocate  
For the Respondent/s : Mr. Vikash Kumar, SC 11  
Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate

(In Civil Writ Jurisdiction Case No. 11860 of 2024)

For the Petitioner/s : Mr.Shive Kumar, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. G.P. 7

(In Civil Writ Jurisdiction Case No. 11913 of 2024)

For the Petitioner/s : Mr.Shive Kumar, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Vikash Kumar, SC 11

(In Civil Writ Jurisdiction Case No. 11914 of 2024)

For the Petitioner/s : Mr.Shive Kumar, Advocate  
For the Respondent/s : Dr. K. N. Singh, Additional Solicitor General  
Mr. Anshuman Singh, Sr. SC, CGST&CX  
Mr. Devansh Shankar Singh, Advocate  
Mr. Shivadity D.Sinha, Advocate  
Mr. Vikash Kumar, SC 11

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**CORAM: HONOURABLE THE CHIEF JUSTICE  
and  
HONOURABLE MR. JUSTICE PARTHA SARTHY  
CAV JUDGMENT  
(Per: HONOURABLE THE CHIEF JUSTICE)**

**Date : 27-11-2024**

The above batch of writ petitions challenge assessment orders of 2017-18, 2018-19 and 2019-20, primarily on the ground of limitation. The petitioners are aggrieved with the extension of limitation, as provided under Section 73(10) of the Central Goods and Services Tax Act, 2017 and the Bihar Goods







and Services Tax Act, 2017 ('GST Act' hereinafter with reference to both enactments, which have '*in pari materia*' provisions); brought in, invoking Section 168A of the respective enactments. The due date for furnishing of annual returns for a financial year, as per both the GST enactments, is 31<sup>st</sup> December of that financial year, as per Section 44. The assessment orders challenged in each of the writ petitions, for the respective assessment years, were passed on the basis of the extension; beyond the period of three years from the 31<sup>st</sup> of December of the subject year; which is the limitation provided under Section 73(10). The petitioners contend that the notifications issued under Section 168A of the GST Act was after the pandemic period and in that circumstance, there could not have been any extension of limitation.

2. The different petitioners in the writ petitions have raised multiple grounds for challenging the orders passed; primarily on limitation; then on the grounds of a notice having not been issued under Section 61 of the GST Act read with Rule-99, as also violation of the principles of natural justice; which allegation is levelled for reason of no personal hearing having been afforded as mandated under Section 75(4). We would first deal with the common ground in all the writ





petitions with respect to limitation; which as available in the GST Act stood extended based on the pandemic situation.

3. We have heard Sri. D.V. Pathy, Dr. Avinash Poddar, Sri. Bijoy Kumar Gupta and Sri. Aman Raza, learned Counsel appearing for the writ petitioners, Sri. P.K. Shahi, learned Advocate General for the State and Dr. K.N. Singh, learned Additional Solicitor General for the Union of India.

4. Section 44 of the GST Act provides for filing of annual returns, which as per sub-section (1) has to be filed for every financial year, electronically, in such form and manner as may be prescribed, on or before 31<sup>st</sup> day of December following the end of such financial year. The 1<sup>st</sup> *proviso* also empowers the Commissioner, on the recommendations of the Council and reasons to be recorded in writing, by notification, to extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein.

5. Section 73 speaks of determination of tax on specified contingencies; for reasons other than of fraud, willful-misstatement or suppression of facts. Sub-section (2) of Section 73 provides for three months' notice; prior to the time provided under sub-section (10) and sub-section (3) provides for a statement containing the details of the escaped tax, erroneous





refund or wrong claim of input tax, to accompany the notice. Sub-section (4) deems a statement under sub-section (3) to be a notice under sub-section (1) and sub-section (5) enables the assessee to pay such tax, on self-ascertainment, even before service of a notice under sub-section (1) (self-assessment). Sub-section (6) enables the Proper Officer to drop the proceedings if the tax is duly paid under sub-section (5) and sub-section (7) empowers the proper officer to proceed under sub-section (1) if there is still shortfall. Sub-section (8) enables the assessee to make good the tax, with interest, within 30 days of receipt of the notice under sub-section (1) in which case there shall be no penalty levied. Sub-section (9) provides for the proper officer to determine tax, interest and penalty; equivalent to 10% of tax or ten thousand rupees whichever is higher by issuance of an order. Section 73(10) of the GST Act provides for a limitation, to issue the order under sub-section (9); which has to be issued within three years from the due date for furnishing of annual returns for the financial year; to which the tax not paid or short paid or Input Tax Credit wrongly availed or utilized relates to, or within three years from the date of erroneous refund for the respective assessment years. The due date for filing annual returns was the 31<sup>st</sup> of December of the end of such financial year, as per





Section-44(1).

6. If the due date as provided in Section 44 of the GST Act was applicable, then the limitation under Section 73(10) of the GST Act, for making an order would expire respectively on (i) 31.12.2021 (2017-18), (ii) 31.12.2022 (2018-19) and (iii) 31.12.2023 (2019-20). The pandemic was first visible towards the end of the year 2019 and the situation escalated over the next few months and in India, a complete lock down was declared on 25.03.2020. The complete nation-wide lock down though lasted only till 31<sup>st</sup> May-2020, the situation continued to be grim; seriously affecting and jeopardizing every human activity, not only in India but all over the world. Life came to a stand-still and the statutory compliances were seriously hampered and the statutory proceedings and processes stood suspended for multifarious reasons; of affliction with COVID-19 pandemic, limited lock down of local areas, restricted attendance and reduced foot-falls in government offices and so on and so forth.

7. The Hon'ble Supreme Court rose up to the occasion and *suo motu* Writ Petition No. (Civil) No. 3 of 2023 was registered, as ***Re: Cognizance for Extension of Limitation.*** The limitation under the various enactments were suspended





thus giving relief to the individuals, assessees, establishments, institutions etc., who were obliged to make statutory compliances. Eventually, the Hon'ble Supreme Court by order dated 01.01.2022 disposed of the *suo motu* writ petition with directions, *inter alia* providing for exclusion of limitation for the period between 15.03.2020 to 28.02.2022, and eventually enabling a further limitation period of 90 days from 01.03.2022; providing also that if the statute provided a period greater than 90 days, the longer period would apply. We would deal with the directions of the Hon'ble Supreme Court in extenso later; but for the present suffice it to observe that generally it has been recognized; going also by the directions of the Hon'ble Superme Court, that the period of affliction of the pandemic, which resulted in the entire governmental machinery and the very life of the citizens itself coming to a stand-still, was between 15.03.2020 and 28.02.2022; continuing for varying periods locally after the initial lock down.

8. Even before the pandemic struck, for removal of difficulties, the Central Government, on recommendations of the Council had issued Order No. 1 of 2018-Central Tax dated 11.12.2018 extending the period for filing annual returns between 01.07.2017 to 31.03.2018 (Assessment year 2017-18);





for reason of introduction of the electronic systems, to 31.03.2019. Here, we have to specifically notice that the goods and service tax regime was introduced on 01.07.2017. Again, for removal of difficulties, the due date for filing of annual returns for the assessment year 2017-18 was extended by various orders numbered as 01 & 03 of 2018, 06 to 08 of 2019 & 10 of 2019 to 31.03.2019, 30.06.2019, 31.08.2019, 30.11.2019, 31.12.2019 and 31.01.2020 respectively. Subsequently, by Notification No. 6 of 2020 by invoking powers under sub-section (1) of section 44 of the GST Act, on the recommendation of the Council, the time for filing of returns for the assessment year 2017-18 was extended for some States to 05.02.2020 and to others upto 07.02.2020. In the State of Bihar the limitation period for filing of returns, i.e: the due date for the assessment year 2017-18, had been extended upto 07.02.2020.

9. Likewise, Order No. 8 of 2019-Central Tax dated 14.11.2019, in addition to the extension of due date for filing of annual returns granted for the year 2017-18, also provided extension for the year 2018-19 till 31.03.2020. Again for the years 2018-19, the last date for filing returns stood extended to 30.06.2020 by Notification No. 15/2020-Central Tax, to 30.09.2020 by Notification No. 41/2020-Central Tax, to







31.10.2020 by Notification No. 69/2020-Central Tax and 31.12.2020 by Notification No. 80/2020-Central Tax. By Notification No. 95 of 2020-Central Tax dated 30.12.2020, the due date for filing of annual returns under Section 44(1) of the GST Act for the year 2019-20 was also extended upto 28.02.2021. This again stood extended by Notification No. 4/2021-Central Tax to 31.03.2021. The due dates for filing annual returns in all the three subject years, stood extended to the dates mentioned above. The GST regime, as was the case in the VAT regime, had a system of self-assessment [Section 73(5)] and hence no proceeding for determination of tax, short paid, escaped, erroneously refunded or input tax wrongfully claimed for the assessment year, could be initiated before the due date of filing annual returns.

10. The aforesaid extension was to mitigate the difficulties of the assesses; expressed by the assesses, due to the insistence for online filing of returns and the difficulties in implementation of the new regime, under the GST Act which had commenced on 01.07.2017. The due date for filing of returns under Section 44 of the GST Act, thus stood extended for the year 2017-18, 2018-19 and 2019-20 to 07.02.2020 (in the State of Bihar and otherwise to 05.02.2020) 31.12.2020 and





31.03.2021 respectively. It is with this due date in mind that we have to determine the limitation under Section 73(10) of the GST Act; which is within three years from the due date for filing of annual returns for the financial year. The limitation period as per the due date so extended respectively fell on 07.02.2023 (in Bihar), 31.12.2023 and 31.03.2024.

11. The challenge in the above writ petitions are against Notification Nos. 13/2022-Central Tax, 9/2023-Central Tax & 56/2023-Central Tax which extended the dates for issuing orders under Section 73(10) of the GST Act. It is the contention of the petitioners that the said notifications which respectively came on 05.07.2022, 31.03.2023 and 20.12.2023, under Section 168A of the CGST Act were not sustainable and tenable since the *force majeure* condition of the pandemic situation has not been satisfied; for the simple reason that the entire world, by that time, had resumed operations. As on the date of the respective notifications the pandemic situation was not in existence and there could not have been an extension of the limitation period on that ground, is the contention. The petitioners concede to the three-year period, as stood extended from the due date of filing of return, extended by the various notifications to remove difficulties, which extended the period





of due date for filing of the return; but assert that the further extensions; again by way of separate notification, for passing orders are untenable.

12. Section 168A of the GST Act was specifically brought into the statute book by the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020, replaced with the Taxation & Other Laws (Relaxation & Amendment of Certain Provisions) Act, 2020 with effect from 31.03.2020, which was specifically in view of the spread of Pandemic COVID-19 across the world. Section 168A reads as under:-

*“168A. Power of Government to extend time limit in special circumstances.*

*(1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under, this Act in respect of actions which cannot be completed or complied with due to force majeure.*

*(2) The power to issue notification under subsection (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.”*

13. The said provision was introduced invoking the power conferred on the Parliament and the Legislature of every State under Article 246A of the Constitution of India. Immediately, we notice that Section 168A is thus framed in contradistinction to the power of recommendation conferred under Article 279A(4) on the Goods and Services Tax Council





constituted under Article 279A of the Constitution of India.

14. The first Notification to be issued under Section 168A of the GST Act, 2017 was Notification No. 35/2020, issued by the Central Board of Indirect Taxes & Customs (CBIC) dated 03.04.2020. It provided *inter alia* extension of time up to 31.08.2020 with respect to actions for which the time limit for completion or compliance by any authority fell during the period 20.03.2020 to 30.08.2020; which Notification is produced as Annexure-P/7 in CWJC No. 6195 of 2024. Subsequently; Annexure-P/8 produced in the same writ petition, is Notification No. 55/2020 dated 27.06.2020 issued, whereby the period ending on 29.06.2020, as specified in Notification No. 35/2020 was substituted with 30.08.2020 and the extension up to 13.06.2020 was further extended to 31.08.2020. Likewise, Notification No. 14/2021 dated 01.05.2021 (produced as Annexure-P/9) provided for similar extension of time; to perform acts that were required to be performed between 15.04.2021 and 29.06.2021 up to 30.06.2021; later to which the impugned notifications were issued.

15. The impugned notifications were issued to extend the period of limitation beyond the due date for filing returns; which due dates stood extended for all the three assessment





years. The compelling contention raised by the petitioners is with respect to COVID-19 pandemic having passed and the *force majeure* situation not having application on the respective dates of the impugned notifications; which extended the limitation for passing an order under Section 73(10) of the GST Act.

16. The *non-obstante* provision in Section 168A of the GST Act empowers the Government, on the recommendation of the Council to extend the time limit specified in or prescribed and notified under the GST Act, in respect of actions which could not be completed and complied with due to *force majeure* and by sub-section (2) empowers such notifications to have retrospective effect. The explanation defines *force majeure*; which no doubt includes the COVID-19 pandemic situation. The power so conferred cannot also be confined to be exercised, when a *force majeure* situation is existing. A *force majeure* situation, cannot oftener than ever, be anticipated and when it is occasioned; the consequential hazards can only be taken stock-off in the aftermath, when the situation has passed, since till then the priority is in damage control.

17. Looking at the notifications challenged, we see that Notification No. 13/2022, on the recommendations of the





Council, extended the time limit specified under Sub-section (10) of Section 73 for issuance of an order under Section 73(9) of the GST Act for the financial year 2017-18 upto the 30<sup>th</sup> day of September, 2020. It also excluded the period between 01.03.2020 to 28.02.2022 for computation of period of limitation under Section 73(10) of the GST Act, insofar as orders for recovery of erroneous refund under Section 73(9) of the GST Act; while also excluding the said period from the limitation, for filing refund applications under Section 54 & Section 55 of the GST Act. Here, we have to observe that the very same period was excluded by the Hon'ble Supreme Court in computing the limitation period under general or special laws, in respect of all judicial or quasi-judicial proceedings. The difference was very negligible, insofar as the Hon'ble Supreme Court having excluded the period between 15.03.2020 to 28.02.2022; 14 days lesser than that ordered by the Government. It is common knowledge that the pandemic situation had commenced earlier and only on it escalating beyond control that the lock-down was imposed on 25.03.2020. The petitioners do not challenge the extension made for filing refund applications but only challenge the limitation period for passing orders having been extended.





18. The decision so arrived at, extending limitation was also not without application of mind. The notification was issued in pursuance to the decision taken by the GST Council at the 47<sup>th</sup> meeting held on 28-29 of June, 2022; which is produced as Annexure-P/12 in CWJC No. 6195 of 2024. We extract Agenda at item no. 3(xiv) which reads as under: -

**“Agenda Item 3 (xiv): Note for extension of limitation under Section 168A of the CGST Act, 2017**

7.53 The Principal Commissioner, GST Policy Wing mentioned that requests were made to extend the period of limitation under Sections 73/74 and Sections 54/55 on account of problems being faced by the taxpayers as well as tax administration in respect of demands and refunds getting time barred due to long period of lockdown/restrictions. He informed that the issue was deliberated by the Law Committee in its meeting held on 11.04.2022 and 07.05.2022. The Law Committee observed that Centre as well as State governments were working with reduced staff, along with staggered timings and exemption to certain categories of employees from attending offices, from time to time during COVID period. Further, it was a conscious policy decision not to do enforcement actions in the initial period of implementation of GST Law, thereby no action for scrutiny, audit etc, could be undertaken during initial period of GST implementation. Since the due date of filing Annual return for FY 2017-18 was 5th/7th February, 2020, based on which limitations for demand under the Act are linked, and since the onset of COVID happened immediately after that, thereby, audit and scrutiny for FY 2017-18 were impeded due to various restrictions during COVID period. The Law Committee, accordingly, recommended that limitation under section 73 for FY 2017-18 for issuance of order in respect of demand linked with due date of annual return, may be extended till 30th September, 2023 under the powers available under section 168A of CGST Act. Law Committee further took a view that no such extension is required for timelines under section 74 of the Act, as the







Act provides for sufficient limitation time of 5 years in respect of such cases, i.e. much beyond the period affected by COVID-19.

7.54 Principal Commissioner, GST Policy Wing further informed that Law Committee also observed that taxpayers may also have faced difficulties in timely filing of the refund claims during the COVID period. Besides, the tax officers were also hampered in issuing SCN during COVID period, in respect of erroneous refunds sanctioned. Therefore, Law Committee also recommended that time period from 01.03.2020 to 28.02.2022 may be excluded from the limitation period for filing refund claim by an applicant under Section 54 and 55 of CGST Act, as well as for issuance of order / demand in respect of erroneous refunds under Section 73, by exercising power under section 168A of CGST Act.

**The Council agreed with the recommendations of the Law Committee along with the proposed draft notification under Section 168A of CGST Act, subject to the vetting by the Law Ministry.”**

*(underlining by us for emphasis)*

19. The notification also came into force w.e.f. 01.03.2020, retrospectively, as enabled under sub-section (2) of Section 168A of the GST Act. Hence, the *force majeure* situation which was reckoned by the GST Council, in making recommendations to the Government, was the COVID-19 pandemic which though had commenced in 2019, intensified by 01.03.2020; 24 days after which, a country-wide lock down was enforced in India. Notification No. 13 of 2020 though issued on 05.07.2022 had a retrospective effect from 01.03.2020; when the pandemic struck with all force, resulting in suspension of every human endeavour including mobility, disrupting all





human activities, which weighed on the GST Council and the Government on 05.07.2022, while extending the limitation period for passing orders under Section 73(10) of the GST Act. The compelling circumstance was the pandemic period having disabled the officers from statutorily proceeding against the defaulters, which definitely is a *force majeure* situation.

20. The further notifications were also in the same manner and in modification of Notification No. 13 of 2022. Notification No. 09 of 2023-Central Tax was issued on 31.03.2023 extending the limitation period for the financial year 2017-18 to 31.12.2023 & for the financial year 2018-19 upto 31.03.2024 and for financial year 2019-20 till 30.06.2024. The above notification did not speak of a retrospective effect having been given, especially since the period for passing the order under Section 73(10) of the GST Act, as would be applicable based on the extended due date had not reached as yet, ie: on 31.03.2023, when the notification was brought out, for any of the subject years. The statutory period for the year 2017-18 by Notification No. 13 of 2022, which had retrospective effect from 01.03.2020, stood extended upto 30.09.2023. The limitation for the financial years 2018-19 and 2019-20 under Section 73(10) of the GST Act as per the extended due date would respectively





fall on 31.03.2023 and 31.03.2024; by virtue of Notification No. 09 of 2023-Central Tax, within the period of the limitation as provided under Section 73(10) of the GST Act; relatable to the due date of filing of the return under Section 44 of the GST Act, as stood extended by orders issued invoking powers under Section 44 of the GST Act.

21. Notification No. 13/2022 was followed up with yet another recommendation of the GST Council at its 49<sup>th</sup> meeting, the relevant pages of which are produced at Annexure-P/13 in CWJC No. 6195 of 2024, leading to issuance of Notification No. 9/2023-Central Tax. We extract Agenda item 4(vii) and the recommendation of the Council from its 49<sup>th</sup> meeting:

**“Agenda item 4(vii): Extension of time limit under sub-section(10) of section 73 of CGST Act for FY 2017-18, FY 2018-19 and FY 2019-20.”**

5.7 Principal Commissioner (GSTPW) informed that there have been requests from tax administrations for further extension of time limit under Section 73 of CGST Act for issuance of Show Cause Notices (SCN) and Orders for financial year 2017-18, 2018-19 and 2019-20, considering that the scrutiny and audit were delayed because of Covid-19 pandemic. He informed that the issue was discussed by the Law Committee and it was observed that earlier, such extension was given for the F.Y. 2017-18. It was felt by the Law Committee that while there may be a need to provide additional time to the officers to issue notices and pass orders for FY 2017-18, 2018-19 and 2019-20 considering the delay in scrutiny, assessment and audit work due to COVID-19 restrictions, however, the same need to be made in a manner such that there is no bunching of last





dates for these financial years as well as for the subsequent financial years. After detailed deliberations, Law Committee recommended that such time limits may be extended for another three months each for the FY 2017-18, 2018-19 and 2019-20. It was discussed in detail in officers meeting where one view was that extension for FY 2017-18 had already been given and further extension may create a perception that it is not a tax friendly measure and against the interest of taxpayers.

5.7.1 The Secretary stated that the Law Committee has recommended the extension of time limit for issuance of SCN and orders. However, the time period for issuance of notices and passing orders for these financial years has already been extended considerably due to extension in due dates of filing annual returns for the said financial years. Further, for FY 2017-18, the date of passing order has already been extended till September 2023. It has been proposed to extend it further from September 2023 to December 2023. He mentioned that while the request of some of the tax administrations was to extend the time limit for a longer period, however, keeping the taxpayers' interest in mind, the Law committee has recommended an extension of only three months for these three financial years. Since all the states have agreed, the said time limits could be extended.

5.7.2 Hon'ble Member from Bihar stated that while this proposal could be considered, however, it should be decided that such an extension in timelines for these financial years under sub-section (10) of section 73 of CGST Act is being made for the last time.

**The Council agreed with the recommendation of the Law Committee made in agenda item 4(vii), along with the proposed notification.”**

22. The recommendation made by the Law Committee, which was approved by the GST Council is extracted herein, as available in the memorandum of CWJC No. 6195 of 2024:-





“Considering the delay in scrutiny, audit and assessment process for the FY 2017-18, 2018-19 and 2019-20 due to restrictions and difficulties faced in COVID-19 period, there may be a need to provide some additional time under section 73(10) for the said financial years in such a manner so that there is no bunching of last dates for issuance of SCN / Order under section 73 for these financial years as well as for the subsequent financial years.

The time limit under section 73(10) of CGST Act for the FY 2017-18, FY 2018-19 and FY2019-20 may be extended as below, by issuance of a notification under section 168A of CGST Act:

- for the FY. 2017-18, the time limit may be extended from the present 30<sup>th</sup> September 2023 to 31<sup>st</sup> December 2023;
- for the FY. 2018-19, the time limit may be extended from the present 31<sup>st</sup> December, 2023 to 31<sup>st</sup> March, 2024;
- for the FY. 2019-20, the time limit may be extended from the present 31<sup>st</sup> March, 2024 to the 30<sup>th</sup> June, 2024.”

23. Hence, both the above Notification Nos. 13/2022-Central Tax and 9/2023-Central Tax are brought out with prior recommendation of the GST Council. Now, the dispute narrows down to Notification No. 56/2023-Central Tax and the absence of a recommendation of the GST Council; prior to its issuance.

24. Reliance was also placed on the facts as narrated in the judgment of the Gauhati High Court in WP(C) No. 3585 of 2024, titled *M/s. Barkataki Print and Media Services & Anr. V. Union of India & Ors.* and analogous cases dated 19.09.2024, produced as Anenxure-P/7 in CWJC No. 4180 of





2024. The judgment of the learned Single Judge of the High Court was not put forth as a binding precedent, but only for purpose of reference to the admission of the Central Government, that Notification No. 56/2023 was not issued pursuant to a recommendation by the GST Council. The learned Single Judge of the High Court relied on *Union of India & Anr. v. Mohit Minerals Private Limited, (2022) 10 SCC 700* to find that the object behind the insertion of Articles 246A and 279A read with the overriding provisions in Article 254 was to promote fiscal federalism and co-operative federalism, in which circumstance, the recommendation made by the GST Council when required, as per the provisions of the Central Act or the State Act, has to be construed to be a *sine qua non* for exercise of power by the Union or the State Government. It was found from an analysis of the findings in the judgment of the Hon'ble Supreme Court that though some recommendations of the GST Council would not be binding on the Government, it cannot be laid down as a proposition that there is no requirement at all for a recommendation of the GST Council, to exercise the power.

25. We are unable to accept the findings in the judgment of the Gauhati High Court even on an interpretation of the decision of the Hon'ble Supreme Court in *Mohit Minerals*





*Pvt.Ltd.* (supra). As has been noticed by the learned Single Judge, the Hon'ble Supreme Court has referred to the recommendations in the Constitution of India and categorised them as falling under five separate categories being; (i) the recommendation of the President for initiation of a discussion; (ii) a decision on the recommendation arrived upon with consultation; (iii) the decision making authority being obliged to submit an explanatory note on the action or inaction taken on the recommendation; (iv) unqualified recommendations and lastly, (v) recommendations which are strictly stated to be binding on the decision making authority. It was held so in Paragraph 59 of *Mohit Minerals Pvt.Ltd.* (supra), which is extracted hereunder:-

“59. The GST Council which is a constitutional body is entrusted with the duty to make recommendations on a wide range of areas concerning GST. The GST Council has plenary powers under Article 279-A(4)(h) where it could make recommendations on “any other matter” related to GST as the Council may decide. The GST Council has to arrive at its recommendations through harmonised deliberation between the federal units as provided in clause (6) of Article 279-A. Unlike the other provisions of the Constitution which provide that recommendations shall be made to the President or the Governor, Article 279-A states that the recommendations shall be made to the “Union and the States”. The recommendation of the GST Council made under Article 279-A is non-qualified. That is, there is no explanation on the value of such a recommendation. Yet the notion that the recommendations of the GST Council transform into legislation in and of themselves under Article 246-A would be far-fetched. If the GST







Council was intended to be a decision-making authority whose recommendations transform to legislation, such a qualification would have been included in Articles 246-A or 279-A. Neither does Article 279-A begin with a non-obstante clause nor does Article 246-A provide that the legislative power is “subject to” Article 279-A.”

26. We also extract the conclusions arrived at by the Hon’ble Supreme Court, relevant for the subject matter in these cases, as below:-

**E. Conclusion**

**171.** Based on the above discussion, we have reached the following conclusion:

**171.1.** The recommendations of the GST Council are not binding on the Union and States for the following reasons:

**171.1.1.** The deletion of Article 279-B and the inclusion of Article 279(1) by the Constitution Amendment Act, 2016 indicates that Parliament intended for the recommendations of the GST Council to only have a persuasive value, particularly when interpreted along with the objective of the GST regime to foster cooperative federalism and harmony between the constituent units.

**171.1.2.** Neither does Article 279-A begin with a non-obstante clause nor does Article 246-A state that it is subject to the provisions of Article 279-A. Parliament and the State Legislatures possess simultaneous power to legislate on GST. Article 246-A does not envisage a repugnancy provision to resolve the inconsistencies between the Central and the State laws on GST. The “recommendations” of the GST Council are the product of a collaborative dialogue involving the Union and the States. They are recommendatory in nature. To regard them as binding edicts would disrupt fiscal federalism, where both the Union and the States are conferred equal power to legislate on GST. It is not imperative that one of the federal units must always possess a higher share in the power for the federal units to make decisions. Indian federalism is a dialogue between cooperative and uncooperative federalism where the federal units are at liberty to use different means of persuasion ranging from collaboration to contestation.





**171.1.3.** The Government while exercising its rule-making power under the provisions of the CGST Act and the IGST Act is bound by the recommendations of the GST Council. However, that does not mean that all the recommendations of the GST Council made by virtue of the power Article 279-A(4) are binding on the legislature's power to enact primary legislations.

27. The Hon'ble Supreme Court has clearly laid down that even the recommendations of the GST Council made under Article 279A(4) are not binding on the legislatures' power to enact primary legislations. The recommendation we are concerned with in the instant case is not one under Article 279A(4). The Parliament and the State Legislature have enacted Section 168A invoking power under Article 246A of the Constitution wherein the legislatures have provided for recommendations of the Council, as constituted under Article 279A. This is the distinction we drew hereinabove, insofar as a recommendation under Article 279A(4) and that under the statutory provisions of Section 168A incorporated invoking the power under Article 246A.

28. A recommendation definitely is a *sine qua non*, but we have to notice that the Pandemic situation was taken into account by the GST Council at its 47<sup>th</sup> and 49<sup>th</sup> meetings, which recommended extension of the period to a specific date. The caveat noticed by the Hon'ble Member of the State of Bihar, as





we noticed hereinabove, that there should be no further extension, was also not accepted by the GST Council.

29. We take note of the supplementary counter affidavit dated 03.10.2024 filed by the 3<sup>rd</sup> Respondent in CWJC No. 4180 of 2024, in which is produced Annexure-3/2 series; being the minutes of the 52<sup>nd</sup> GST Council meeting and the 53<sup>rd</sup> meeting of the GST Council, which had ratified the notifications, circulars and orders issued by the Central Government and the decisions of the GST Implementation Committee. At the 52<sup>nd</sup> meeting, Notification No. 56/2023-Central Tax seeking to extend dates of specified compliances in exercise of powers under Section 168A of the GST Act has been ratified. It is also to be emphasized that Notification No. 56/2023-Central Tax specifically modifies the earlier notifications issued; starting from Notifications 35/2020-Central Tax, to 14/2021, 13/2022 and 9 of 2023. With due respect, we are unable to agree with the reasoning in the judgment of the learned Single Judge of the Gauhati High Court, which led to setting aside of Notification No. 56 of 2023.

30. We also refer to the three circulars produced by the State, which are the analogous certificates issued by the State under the BGST Act. Contemporaneous to Circular No.





13/2022-Central Tax dated 05.07.2022, the State has issued S.O. 174 dated 29.08.2022, produced as Annexure-R-3/5 along with supplementary counter affidavit dated 26.10.2024 in CWJC No. 4180 of 2024. Likewise, contemporaneous to Notification No. 9/2023-Central Tax dated 31.03.2023, the State has issued S.O. 134 dated 17.05.2023 extending the limitation period for the financial years 2017-18, 2018-19 and 2019-20 under Section 73(10) of the BGST Act to 31.12.2023, 31.03.2024 and 30.06.2024 respectively. Contemporaneous to Notification No. 56/2023-Central Tax dated 28.12.2023, the State has issued S.O. 60 dated 23.01.2024 extending the limitation for the financial year 2018-19 to 30.04.2024 and that for the financial year 2019-20 up to 31.08.2024. Hence, the limitation stands extended under both the GST enactments.

31. Be that as it may, we also specifically looked at the directions issued by the Hon'ble Supreme Court in *suo motu* Writ Petition No. (C) No. 3 of 2020 in ***Re: Cognizance For Extension Of Limitation***. We extract sub-paragraph (I) of para 5, which read as under:-

“(I) The order dated 23.03.2020 is restored and in continuation of the subsequent orders dated 08.03.2021, 27.04.2021 and 23.09.2021, it is directed that the period from 15.03.2020 till 28.02.2022 shall stand excluded for the purposes of limitation as may be prescribed under





any general or special laws in respect of all judicial or quasi-judicial proceedings.”

(underlining for emphasis)

32. In fact, the Hon'ble Supreme Court directions apply to all judicial and quasi-judicial proceedings under all laws and special laws and hence, the exclusion of the period from 15.03.2020 to 28.02.2022 applies equally to assesseees and the statutory authorities. The suspension of limitation was on account of disruption of every human activity, the incapacity visited on the community; equally affecting the assesseees and the governmental machinery, which machinery also functions through its officers, who were also disabled during the period. The recommendation made by the GST Council and the notification brought out by the Government, hence, were in abundant caution.

33. The Government by the impugned notifications did not extend the limitation for the entire period granted by the Hon'ble Supreme Court. At the risk of repetition, the extended date of filing of return under Section 44(10) of the GST Act for the years 2017-18, 2018-19 and 2019-20 were respectively on 07.02.2020, 31.12.2020 and 31.03.2021. The three-year period under Section 73(10) of GST Act hence commences from such dates and would have normally expired respectively on





07.02.2023, 31.12.2023 and 31.03.2024. For the year 2017-18 the period between 15.03.2020 to 28.02.2022; 2 years minus 14 days come within the period of limitation. Hence the period of 1 year, 11 months and 16 days have to be excluded for the year 2017-18, which would take the limitation period to 21.01.2025.

34. Similarly, in the financial year 2018-19, the period between 01.01.2021 and 28.02.2022 should be excluded from the three-year period commencing from the extended date of filing amended returns for that year; i.e. between 31.03.2020 to 31.12.2023. The 01 year 02 months so excluded would extend the limitation from 31.12.2023 to 28.02.2025, for the assessment year 2018-19. Likewise, for the financial year 2019-20 the extended due date of filing of return falls on 31.03.2021 and the limitation under Section 73(10) of the GST Act extends upto 31.03.2024. The period excluded for reason of the Covid-19 pandemic, coming within the period of limitation, hence would be 11 months which would enable extension of limitation under Section 73(10) of the GST Act from 31.03.2024 to 28.02.2025. The extended dates as per the notifications fall within the period of limitation; when the exclusion enabled by the Hon'ble Supreme Court; between 15.03.2020 and 28.02.2022 is applied.





35. For the assessment year 2017-18, the expiry of limitation on 31.03.2023 as per the Hon'ble Supreme Court's directions stand extended to 21.01.2025, that of 2018-19, which fell on 31.12.2023 stands extended to 28.02.2025 and that of 2019-20 falling on 31.03.2024 stands extended to 28.02.2025. None of these dates have reached and the orders impugned in these batch of cases are within the extension of limitation granted by the Hon'ble Supreme Court.

36. The learned Advocate General had relied heavily on a judgment of a Division Bench of the Allahabad High Court in Writ Tax No. 1256 of 2023, titled as *M/s Graziano Trasmisioni vs. Goods and Services Tax & Ors.* and analogous cases. Therein a Division Bench had upheld the extension made of the limitation for the years 2017-18, 2018-19 and 2019-20 by Notification No. 13/2022 and Notification No. 9/2023. We respectfully concur with the judgment of the Division Bench of the High Court of Allahabad; which also noticed the judgment of the Hon'ble Supreme Court in **Re: Cognizance for Extension of Limitation (Miscellaneous Application No. 408 of 2022 and connected matter)** to find that “*suffice to note, no excessive extension of time is seen to have been granted. If the period beginning 15.03.2020 to 28.02.2022 were to be*







*excluded, a similar result would have arisen in terms of limitation extension”(sic).*

37. We notice that the Division Bench had also made a caveat, insofar as the above statement having been made only to deal with the submission of colourable exercise of power and not by way of an independent reason to uphold the exercise of legislative power. We extract Paragraphs 109 to 114 of the said judgment:-

“109. Thus, in the context of a conditional legislative function exercised by the Central Government and the State Government on the recommendation made by its expert i.e., Council, we find it difficult to hold that there was no application of mind by the delegate in issuing the impugned Notifications. The material existed as has been discussed above. The application of mind is writ large on the face of the agenda and minutes relied by learned counsel for the petitioners and admitted to the respondents.

110. Once we have held that issuance of the time extension application was a legislative function and there existed material and due deliberation/consideration over/of to that material, before the legislative function was performed, the first condition of existence of circumstances for exercise of the said power described as conditional legislation, stood fulfilled. Therefore, the ratio of the decision of the Supreme Court in *Mohit Minerals Private Limited* (supra) is also of no avail. By way of principle it may not be doubted that the recommendations of the Council remained persuasive. The Central Government and the State Government were not duty bound to conform thereto. However, in absence of any fact shown to exist, the Central Government and the State Government have exercised their conditional legislative function in accordance with law. No palpable illegality or arbitrariness has been shown to exist as may warrant any deeper examination by the Court.





111. Next, we have to examine, if that consideration was enough and if it satisfied any further test laid down in Section 168A of the Central Act and the State Act. Here, we are unable to accept the submission advanced by learned counsel for the petitioner that there were mere difficulties faced by the revenue authorities in conducting scrutiny and audit. The period 15.03.2020 to 28.02.2022 remains the darkest period of our recent past, arising after the second World War. No calamity of equal magnitude has disrupted human life since then. In the context of a global village, that our world has become, the pandemic COVID-19 disrupted all human activities across all continents and left no strata of the society, organisation or institution or other entity, unaffected over a long duration of time. The full impact of the COVID-19 is still to be assessed.

112. Then, directly material to our discussion before the Council it had been specifically represented to provide for suitable extensions of time keeping in mind the fact that the scrutiny and audit work with respect to Annual Returns for the F.Ys. 2017-18, 2018-19 and 2019-20 could not be done for reason of reduced working staff, staggered timings and exemptions granted to various category of employees, to attend office establishments, during the spread of the pandemic COVID-19. It was specifically included through the agenda item material that no action for scrutiny and audit etc. could be undertaken during the initial period of the GST implementation. That recital may not be cited as a self-disabling act of the revenue authorities. It is undisputed to the petitioners that the last date of filing of Annual Return for the F.Y. 2017-18 was extended up to 7.2.2020. Consequently, no scrutiny or audit for the F.Y. 2017-18 may have been (effectively) undertaken, before that day. That function may have arisen only within a reasonable time thereafter.

113. As to the construction of reasonable time, in the context of the legislative policy providing for a three year time (to frame an adjudication order), from the last date of filing of Annual Return and further keeping in mind the legislative policy providing for issuance of Show Cause Notice up to two years and nine months from the last date of filing of Annual Return, that reasonable period of time extended up to November, 2022.





114. While the order of the Supreme Court in ***Re: Cognizance for Extension of Limitation*** (supra) may not *per se* apply to an adjudication proceeding and it is not the case of the respondents that they claim direct benefit of that relaxation of limitation granted for the period 15.03.2020 to 28.02.2022, at the same time, we must remember that judicial notice was taken of the disabling events triggered by the spread of the pandemic COVID-19, by the highest Court of the land. That judicial recognition of that fact, was commonly known to all, itself is irrebuttable evidence of both the extent of disablement and the length of time for which such disablement continued to exist, unabated. In face of that recognition and established truth, no use or purpose may be served in offering any deliberation. Therefore, we conclude, the revenue authorities were visited with a circumstance that was not of their making. It was not a mere difficulty of the usual kind. It was not a wholly temporary or transient impairment caused to their functioning. Beginning 15.03.2020, it had disabled the working of the revenue authorities, over a long period, occasioned by a '*force majeure*' circumstance."

38. We perfectly concur with the above reasoning but with due respect only make a reservation insofar as the finding in Paragraph 114 that the judgment of the Hon'ble Supreme Court in ***Re: Cognizance for extension of limitation*** (supra) would not *per se* apply to an adjudication proceeding; which we are unable to accept; with all the respect at our command.

39. We are of the opinion, as expressed hereinabove, that the decision of the Hon'ble Supreme Court and the direction to exclude the period between 15.03.2020 to 28.02.2022 applies across the board to the assesseees and the statutory authorities; both of whom act through authorized or





designated persons, who were incapacitated during the pandemic period, from satisfying the compliances as required in the statute, which obligations are not only with respect to timely filing of returns and other compliances, but also initiation and completion of proceedings by the statutory authorities. In fact, it is to be noticed that the Hon'ble Supreme Court, having excluded the limitation period between 15.03.2020 till 28.02.2022, by its order dated 10.01.2022 granted further time of three months where the limitation expired during the period between 15.03.2020 to 28.02.2022 and also provided further time, if so stipulated by the statute, as per direction No. (III) in the said decision.

40. We emphasize that insofar as the three-year period; relating to the statutory limitation, there is substantial exclusion, as provided for by the Hon'ble Supreme Court in Para-1 of the directions in its decision. Hence, it is paragraph-5(I) which is applicable to the instant case, and not paragraph-5(III) and there can be no ground raised that the issuance of orders should have been within three months from 28.02.2022, especially since, as per the extension of time for filing final returns, the limitation for the years of 2017-18, 2018-19 and 2019-20 would have fallen only on 07.02.2023, 31.12.2023 and





31.03.2024; all of which fall after 28.02.2022. The entire period or portions of the period excluded by the Hon'ble Supreme Court, fall within the three year limitation period in each of the subject years, as we have already detailed. The limitation hence stand extended to the extent of the periods exempted by the Hon'ble Supreme Court. However, since notifications are issued by the respective Governments extending the period of limitation, necessarily the limitation for the three subject years would stand extended only to that notified.

41. We find absolutely no reason to interfere with the orders passed, on the ground of limitation.

42. The next contention raised on behalf of some of the petitioners is based on Section 61 of the GST Act and Rule 99 of the GST Rules. Section 61 speaks of scrutiny of returns and the related particulars furnished by the registered person, to verify the correctness of the return and if any discrepancy is noticed, the requirement to inform such discrepancy to the assessee in the manner prescribed and seek explanation thereto. Rule 99 prescribes the manner in which the notice has to be issued in Form-GST ASMT-10. The contention is that, without such notice and a consideration of explanation by the assessee, there can be no proceeding initiated under Section 73.





43. While Section 69 provides for scrutiny of returns, Section 73 visualises a proceeding, when it appears to the Proper Officer, that any tax has not been paid or short paid and erroneously refunded or where input tax credit has been wrongly availed or utilised for any reason other than by reason of fraud or any willful statement or suppression of facts to evade tax. If there is any fraud or wilful-misstatement or suppression of facts to evade tax, the proceedings are initiated under Section 74, which has a longer period of limitation of five years under sub-section (10) of Section 74 of the GST Act.

44. According to us, Section 73 is a stand alone provision, which can be invoked separately, not coming within the ambit of a mere scrutiny of returns, when it appears to the Proper Officer that there is any escapement of tax, erroneous refund or wrongful claim of input tax credit. True, scrutiny of returns is also a procedure which can be adopted by the Assessing Officer and any discrepancy noticed has to be informed to the assessee. If the assessee's explanation is found satisfactory, no further action is to be taken and if it is not satisfactory or an explanation is not submitted, then further proceeding has to be taken under Sections 65, 66, 67, 73 or 74. It is not the stipulation that in every proceeding under Section





73, it should be preceded by a notice in Form GST ASMT-10; when the proceeding under Section 73 is itself preceded by a notice. The gravity of a discrepancy noticed on scrutiny of returns is a tad lesser; than, when it appears to the Proper Officer that there is an escapement of tax, erroneous refund or wrongful claim of input tax.

45. The last contention taken by some of the assesseees is based on Section 75 (4) of the GST Act, which is extracted hereunder:-

“An opportunity of hearing shall be granted where a request is received in writing from the person chargeable with tax or penalty, or where any adverse decision is contemplated against such person.”

46. Hence, when a reply has been submitted to the notice issued under Section 73 and if any adverse order is contemplated, without even a request for personal hearing, the Assessing Officer has to issue a notice providing an opportunity of hearing. This is the statutory mandate, from which there is no escape.

47. In the writ petitions, being CWJC No. 4180 of 2024, CWJC No. 4533/2024, CWJC No. 5233/2024, CWJC No. 5647/2024, CWJC No. 5805/2024, CWJC No. 5891 of 2024, CWJC No. 6190/2024, CWJC No. 6195/2024, CWJC No. 6211/2024, CWJC No. 6533/2024, CWJC No. 6831 of 2024







CWJC No. 6985/2024, CWJC No. 7009/2024, CWJC No. 7076/2024, CWJC No. 7286/2024, CWJC No. 7662/2024, CWJC No. 9103/2024, CWJC No. 9108 of 2024, CWJC No. 9218/2024, CWJC No. 10981/2024, CWJC No. 11216 of 2024 CWJC No. 11510/2024, CWJC No. 11662/2024, CWJC No. 11828/2024, CWJC No. 11833/2024, CWJC No. 11860/2024, CWJC No. 11913/2024 and CWJC No. 11914/2024, the assessment orders impugned have been passed without granting a personal hearing under Section 75(4) of the GST enactments, in which circumstance, the orders are set aside on violation of the statutory mandate for notice of personal hearing and the matters are remitted to the respective Assessing Officers to issue notice for affording an opportunity of personal hearing, to hear the assesseees if they appear on the date notified or once adjourned and pass orders within three months from the date of this judgment or within the limitation period provided, if not expired, whichever falls later. The writ petitions are allowed to the limited extent of the remand made for personal hearing, however, finding the other grounds raised to be of no avail

48. In the writ petitions, being CWJC No. 4505/2024, CWJC No. 9453/2024, CWJC No. 10182/2024, and CWJC No. 11511/2024, where a personal hearing has been afforded, we





find no reason to interfere with the impugned orders, we reject the writ petitions.

49. Ordered accordingly.

50. Interlocutory application(s), if any, shall stand closed.

**(K. Vinod Chandran, CJ)**

**Partha Sarthy, J: I agree.**

**(Partha Sarthy, J)**

Ranjan/Sujit..

AFR/NAFR	
CAV DATE	20.11.2024
Uploading Date	
Transmission Date	NA

