

**(2020) 12 PAT CK 0188**

**Patna High Court**

**Case No:** Civil Writ Jurisdiction Case No. 21807 Of 2019

Omkar Ceramic A Partnership

APPELLANT

Vs

Commissioner Of State Tax And  
Ors

RESPONDENT

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**Date of Decision:** Dec. 18, 2020

**Acts Referred:**

- Bihar Goods And Services Tax Act 2017 - Section 74, 74(9)

**Hon'ble Judges:** Sanjay Karol, CJ; S. Kumar, J

**Bench:** Division Bench

**Advocate:** D.V.Pathy, Vikash Kumar

**Final Decision:** Disposed Of

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### **Judgement**

The petitioner has prayed for following relief:

1 (i) the show cause notice dated 21.01.2019 (as contained in Annexure 2) issued by the respondent no.3 under section 74 of the Bihar Goods and

Services Tax Act, 2017 for the period 2017-18 be quashed.

(ii) the order dated 11.03.2019 (as contained in Annexure-3 Series) passed by the respondent no.3 under section 74(9) of the Bihar Goods and

Services Tax Act, 2017 for the period 2017-18 be quashed.

(iii) the order dated 20.08.2019 (as contained in Annexure-4) passed by the respondent no.2 dismissing the appeal in limine on the solitary ground of

delay in filing of the appeal be quashed.

(iv) the notice of demand dated 12.03.2019 (as contained in Annexure-3 Series) issued by the respondent no.3 be quashed.

(v) for granting any other relief(s) to which the petitioner is otherwise found entitled to.â€

Learned counsel for the petitioner prays that the instant petition be disposed of exactly in the same terms as contained in judgment dated 10.12.2020

passed by a co-ordinate Bench of this Court in C.W.J.C. No. 21430 of 2019, titled as Omkar Ceramic Vs. Commissioner of State Tax & Ors.

No objection to such prayer being allowed.

As mutually agreed, the instant petition stands disposed of in terms of judgment dated 10.12.2020 passed by a co-ordinate Bench of this Court in

C.W.J.C. No. 21430 of 2019, titled as Omkar Ceramic Vs. Commissioner of State Tax & Ors., and the directions contained therein shall also govern

the instant case mutatis mutandi.

Interlocutory Application(s), if any, shall stand disposed of.