

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14686 of 2024

Bihar Electricity Regulatory Commission, Vidyut Bhawan - II, Ground Floor,
J.L. Nehru Path (Bailey Road), Patna, Bihar- 800021 through its Secretary.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi- 110001.
2. The State of Bihar, through the Secretary, Department of Revenue, Government of Bihar, Patna.
3. The Central Board of Indirect Taxes and Customs, through its Chairperson, Ministry of Finance, Department of Revenue, North Block, New Delhi- 110001.
4. The Additional/Joint Commissioner, Central GST and Central Excise Commission Orate, 3rd Floor, Central Revenue Building Annexie, Birchand Patel Path, Patna- 800001.
5. The Additional Director, Directorate General of GST, Intelligence, Patna Zonal Unit, Cybotech, Tower Near Pani Tanki, Patliputra, Patna- 800013.
6. The Joint Director, Directorate General of GST, Intelligence, Patna Zonal Unit, Cybotech, Tower Near Pani Tanki, Patliputra Road, Patna- 800013.
7. The Deputy Director, Directorate General of GST, Intelligence, Patna Zonal Unit, Cybotech Tower, Near Pani Tanki, Patna- 800013.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. Mrigank Mauli, Sr. Advocate Mr. Rajani Kant Mishra, Advocate Mr. Lakshman Lal Pandey, Advocate
For the Respondent/s	:	Dr. K.N.Singh, Additional Solicitor General Mr. Anshuman Singh, CGC

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 30-09-2024 The Electricity Regulatory Commission of the State of Bihar has filed the writ petition against demand-cum-notice to show cause (Annexure-7).

2. The petitioner's contention is that there is



a peremptory finding of taxability on the services alleged to be offered by the Commission and that an earlier representation against it has been declined.

3. However, we notice that this is a show cause notice and no objection to it has been filed. In such circumstances, we grant the petitioner time to submit their objections by 30.10.2024 especially since the last date on which objections are directed to be filed, as per Annexure-7, is 21.10.2024; keeping in mind the ensuing holidays due to Durga Puja. The petitioner would be entitled to make all submissions including the contention against no taxability, in so far as the activities carried on by the Regulatory Commission. Necessarily the Authority will have to pass a speaking order. We do not say anything on the merits of the matter.

4. The writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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