

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.809 of 2026

Morlatis Engineering and Construction Private Limited a company registered under Companies Act, 1956 having its office at Tola Kesho Narenpur, Morwa, Samastipur, Bihar 848504 through its authorised signatory Shri. Satyam Kumar (Male, aged about 26 Years) son of Shri. Vidya Nand Choudhary, resident of Village Nagargama, Ward No. -5, Nagargama, Samastipur, Bihar - 848114.

... .. Petitioner/s

Versus

1. Union of India through the Directorate General of GST Intelligence, Merut Zonal Unit, Meerut, Uttar Pradesh.
2. Directorate General of GST Intelligence, Patna Zonal Unit, Patna having its office at Cybotec Campus, Patliputra Colony, Patna.
3. Senior Intelligence Officer, Commissioner CGST and Central Excise, Patna II (Anti Evasion) having its office at Sanchar Parisad, BSNL Bhawan, Patna.
4. State of Bihar through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
5. Superintendent, CGST and Central Excise Range, Samastipur.
6. Asst. Commissioner, CGST and Central Excise Division, Darbhanga
7. Dy. Commissioner of State Tax, Samastipur, Darbhanga, Bihar.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr. Sadashiv Tiwari, Advocate
For the State : Mr. Vikas Kumar, SC-11
Mr. Sriram Krishna, Sr. SC for CGST
Mr. Prabhat Kumar Singh, Advocate
Mr. Amarjeet, Advocate

CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE JUSTICE SMT. SONI SHRIVASTAVA
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

2 23-04-2026 Learned counsel for the petitioner prays for adjournment. We refused to grant adjournment as *prima facie* it appears that it will only be a wastage of time of the Court.

2. Heard learned counsel for the petitioner and learned counsel for the CGST.

3. The petitioner in the present writ application is



seeking the following reliefs:-

“(i) For issue of a writ in the nature of certiorari or any other appropriate writ(s) or order(s) to quash multiple summons (as contained in Annexure-18, 20 series, 21, 22, 24 series and 26) issued by the respondent no. 2 to 6 in the same subject matter being in contravention to the statutory provisions as contained in section 6(2) of the Central/Bihar Goods and Services Tax Act, 2017 (hereinafter called the Act) and also the circular issued by the Central Board of Indirect Taxes, New Delhi.

(ii) For issue of a writ of mandamus or any other appropriate writ(s) or orders to direct the respondents to stay off their hands for recovery of disputed demand whether as voluntary payment through GST DRC-03 or any other mode until culmination of proceeding or determination of tax payable by an appropriate authority having jurisdiction over the case.

(iii) For granting any other relief (s) to which the petitioner is otherwise found entitled to.”

4. It is the case of the petitioner that the petitioner is a registered private limited company and has got registration under the Central/Bihar Goods and Services Tax Act, 2017 (hereinafter referred to as the ‘Act of 2017’). The registration certificated dated 07.02.2019 (Annexure-P1 series) has been brought on record to satisfy this Court with regard to the registration of the petitioner in Form GST REG-06.

5. Learned counsel for the petitioner submits that the petitioner has been subjected to several notices and summons by



the respondent herein directing the presence of the petitioner and compliance to various queries as regards supply of goods and claim of input tax credit etc. The petitioner has been subjected to assessment by the State respondent.

6. Learned counsel for the petitioner submits that since several such notices and summons have been issued in a long span of time, the petitioner has challenged the propriety of issuance of multiple notices and summons.

7. Learned counsel submits that State-respondent (Respondent No. 7) had issued an intimation of tax ascertained as payable under Section 74 (5) of the Act. The notice mentions claim of excess input tax credit as per comparison between GSTR 3B and GSTR 2B. The sum total of the availment of input tax credit in between the period April, 2023 to March, 2024 under the CGST/SGST/IGST is to the tune of Rs. 34,77,301.90. The interest and penalty thereon takes the total amount to Rs. 71,21,250.87. The notice advises the petitioner to pay the tax as ascertained payable along with applicable interest and penalty failing which show cause notice under Section 74 (1) of the Act would be issued.

8. It is submitted that respondent no. 7 has also issued a notice for the period 2024-25. A tax amount of Rs. 87,08,413/-



had been worked out and the interest as well as penalty thereof would take the total amount to Rs. 1,75,45,662.80.

9. Respondent No. 7 has issued another show cause notice for both the Tax periods April, 2023- March, 2024 and April, 2024 – July, 2024. It is the case of the petitioner that the respondent no. 7 has acted in furtherance of the notice issued by him and passed an order under Section 74 of the Act. The explanations furnished in course of assessment proceedings have not been considered and the findings in the show cause notices have been confirmed.

10. On perusal of the impugned summons, to this Court it appears that those have been issued under Section 70 of the Act of 2017. The Senior Intelligence Officer, Directorate General of GST Intelligence, Zonal Unit, Meerut is making an enquiry in connection with availment of fake ITC by the petitioner's firm under the Act of 2017. The Inquiring Officer is seeking attendance of the Director of the petitioner's firm to give evidence and/or to produce documents or things of the description which are in the possession and under control of the petitioner. The petitioner has been called upon to tender statement and to produce purchase ledger/ bills/ bank account for a period 01.07.2017 to till date.



11. It is evident on perusal of all the summons that those have been issued by the proper officer under the Act who have got power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any enquiry in the same manner as provided in the case of a Civil Court under the provisions of the Code of Civil Procedure. The power of the proper officer is duly provided under Section 70 of the Act of 2017.

12. We find no reason to interfere with the summons. Any interference at this stage would only amount to scuttling the ongoing inquiry.

13. This writ application has no merit. It is dismissed with a cost of Rs. 25,000/-, which would be payable to the Patna High Court Legal Services Committee within one month from today and receipt thereof shall be filed.

(Rajeev Ranjan Prasad, J)

(Soni Shrivastava, J)

devendra/priyanka

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