

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P (T) No. 3508 of 2021

With

W.P (T) No. 3509 of 2021

With

W.P (T) No. 3531 of 2021

With

W.P (T) No. 3532 of 2021

With

W.P (T) No. 3533 of 2021

With

W.P (T) No. 3534 of 2021

M/s BGR Mining and Infra Limited --- --- Petitioner in [all cases]

Versus

The State of Jharkhand and others --- --- Respondents in [all cases]

CORAM: **Hon'ble Mr. Justice Aparesh Kumar Singh**

Hon'ble Mrs. Justice Anubha Rawat Choudhary

Through: Video Conferencing

For the Petitioner: Mr. Sumeet Gadodia, Advocate

For the Resp.-State: Mr. Sachin Kumar, A.A.G-II, P.A.S Pati, GA-II,
Anis Mishra, A.C to GA-1

For the Resp.-CGST: Mr. P.A.S. Pati, Ranjana Mukherjee, Advocate

03 / 30.09.2021 Learned counsel for the petitioner submits that by the common impugned order dated 22.02.2021 passed by the Joint Commissioner of State Tax (Appeal), Dhanbad Division, Dhanbad (Annexure-15) covering different periods of the same petitioner, appeal preferred by the petitioner against levy of interest on Gross Tax Liability under section 50 (1) of J.G.S.T. Act, 2017 has been dismissed despite clear Administrative instructions issued by CBIC contained in Circular dated 18.09.2020 bearing F No. CBEC-20/01/08/2019-GST and order passed by this court in batch of writ petitions i.e. W.P (T) No. 1908/2020 and analogous cases dated 21.01.2021 (Annexure-13) concerning the same petitioner placed before him. Without taking note of the decision of this court, he has dismissed the appeal upholding the levy of interest on Gross Tax Liability instead of Net Tax Liability for the periods in question. Such a course on the part of the Respondent No. 2 is clearly overreaching the orders of this court on the same issue concerning the same petitioner.

2. Learned counsel for the petitioner submits that in order to remove the defect relating to filing of original communicated copy of the impugned order, which is common in all these appeals, interlocutory applications have been filed i.e. I.A No. 4965/2021 in WPT No. 3508/2021, I.A. No. 4966/2021 in WPT No.

2.

3509/2021, I.A. No. 5072/2021 in WPT No. 3533/2021 and I.A. No. 5073/2021 in WPT No. 3534/2021 for exemption from filing original communicated copy of the impugned order since it has already been filed in WPT No. 3532/2021. It is submitted that surviving defect relating to filing of original communicated copy of the impugned order in the other five writ petitions may be ignored.

3. On consideration of the submissions of the learned counsel for the petitioner, said defect is ignored.

4. Learned counsel for the State Mr. Sachin Kumar, A.A.G-II and Mr. P.A.S. Pati, GA-II are allowed time to seek categorical instruction on this issue.

5. Let the matter be listed on 21.10.2021 under the appropriate heading. Affidavit on the part of the Respondents, if any, be filed latest by 18.10.2021.

(Aparesh Kumar Singh, J)

(Anubha Rawat Choudhary, J)

Ranjeet/