IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No.423 of 2025

Sadanand Prasad Barnwal, son of Late Gauri Shankar Barnwal, proprietor of M/s Sadanand Prasad Barnwal, resident of village Swami Vivekanand Colony, Putki, P.O. Kusunda, P.S. Putki, District Dhanbad, Jharkhand.

.... Petitioner.

-Versus-

1. The State of Jharkhand through Commissioner of State Tax, Commercial Tax Department, 3rd Floor, Project Bhawan, Dhurwa, Ranchi.
2. The Additional Commissioner of State Tax, Dhanbad Division, Dhanbad.
3. The Joint Commissioner of State Tax, Dhanbad Circle, Dhanbad.
4. The State Tax Officer, Dhanbad Circle, Dhanbad.

.... Respondents.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioner : Mr. P.P.N. Roy, Sr. Advocate
Mr. Rajesh Kr. Kapardar, Advocate
For the State : Mr. Gaurav Raj, AC to AAG-II

Order No.03 **Date: 08.05.2025**

1. The issue raised in this writ petition is covered by the judgment dated 21st March, 2025 in W.P.(T) No.1354 of 2025 titled Rajendra Modi vs. State of Jharkhand & Ors.
2. Since in the instant case also, summary of show-cause notice in Form GST DRC-01 dated 31st May, 2024 (Annexure-2) as well as the order under Section 73 of the Jharkhand GST Act dated 28th August, 2024 (Annexure-3) do not bear the digital signature of the fourth respondent, for the reasons indicated in the judgment rendered in the case of ***Rajendra Modi (supra)***, these proceedings as well as the order dated 28th August, 2024 (Annexure-4) are set aside.

3. Liberty is granted to the respondents to initiate proceedings afresh, if permitted by law.

(M.S. Ramachandra Rao, C.J.)

(Rajesh Shankar, J.)

Sanjay/Rohit