

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P.(T) No. 2129 of 2025

Sandip Kumar Singh son of Shri Sukhdeo Singh aged about 34 years
 proprietor of M/s Maa Bhadrakali Enterprises resident of at Shiv
 Shankar Nagar, Putki P.O. Kusunda, P.S, Putki, District Dhanbad,
 Jharkhand 828116 ... Petitioner

Versus

1. State of Jharkhand, through Commissioner of State Tax,
 Commercial Tax Department, 3rd Floor, Project Bhawan P.O.
 Dhurwa P.S. Dhurwa District Ranchi 834004.
2. The Additional Commissioner of State Tax, Dhanbad Division P.O.
 Dhanbad, P.S. Dhanbad District Dhanbad 826001
3. The Joint Commissioner of State Tax, Dhanbad Circle, P.O. P.S.
 Dhanbad District Dhanbad Jharkhand 826001
4. The State Tax Officer, Dhanbad Circle, Dhanbad P.O. Dhanbad
 P.S. Dhanbad District Dhanbad Jharkhand 826001
5. The Assistant Commissioner of State Tax, Dhanbad Circle,
 Dhanbad P.O. Dhanbad P.S. Dhanbad District Dhanbad
 Jharkhand 826001 ... Respondents

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

For the Petitioner: Mr. P.P.N. Roy, Sr. Advocate
 Mr. Deepak Kumar Ruia, Advocate
 For the Respondents: Mr. Sahbaj Akhtar, A.C. to AAG-III

02/Dated: 06.05.2025

1. Heard the learned counsel for the petitioner and Mr. Sahbaj Akhtar,
 counsel for the respondents.
2. Counsel for the petitioner contends that Form GST DRC-01A dt.
 06.12.2022 issued to the petitioner under section 73(1) of the
 Jharkhand GST Act as well as the show cause notice under
 section 73 (Annexure-5 dt. 29.4.2023) on the basis of which
 Annexure-7 order dt. 31.07.2023 has been passed for the financial
 year 2021-2022 by 5th respondent does not bear the signature of
 the issuing authority which is mandatory as per Rule 26(3) of the
 (Jharkhand Goods and Service Tax) Rules, 2017 which mandate

issuance of notices, certificates or orders only through a digital signature certificate and that Annexure-7 order passed by the 5th respondent, therefore, cannot be sustained.

3. Reliance is also placed on the judgment of this Court dt. 21.03.2025 in W.P.(T) No. 1354 of 2025 (Rajendra Modi v. State of Jharkhand and others).
4. Though, counsel for the respondents sought to sustain the same contending that Annexure-7 which is the impugned order contains the signature of the 5th respondent, we do not find any merit in the said contention for the reason that the preceding intimation being DRC-01A and the show cause notice under section 73 dt. 29.04.2023 do not bear the digital signature of the 5th respondent and, therefore, are vitiated. Consequently, Annexure-7 is also vitiated.
5. Accordingly, the writ petition is allowed. Annexure-7 and 8 are both set-aside but liberty is granted to the respondents to initiate proceeding afresh in a proper manner, give opportunity to the petitioner to reply to the intimation/show cause notice and then pass a reasoned order in accordance with law.

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

(Rajesh Shankar, J.)