

**IN THE HIGH COURT OF JUDICATURE AT PATNA  
CRIMINAL MISCELLANEOUS No.43088 of 2021**

Arising Out of PS. Case No.-223 Year-2021 Thana- SARAIYA District- Muzaffarpur

1. SHARWAN KUMAR S/o- Mohan Mandal R/o Village - Dubauli, P.S. - Baheri, District - Darbhanga.
2. Shiv Kumar S/o- Baidhanath Ray R/O Village - Banauli, P.S. - Lalganj, District - Vaishali.

... .. Petitioner/s

Versus

THE STATE OF BIHAR

... .. Opposite Party/s

**Appearance :**

For the Petitioner/s : Mr. Anish Kumar, Advocate

For the Opposite Party/s : Mr. Mritunjay Kumar Nirala, A.P.P.

**CORAM: HONOURABLE MR. JUSTICE PURNENDU SINGH  
ORAL ORDER**

3 01-02-2022 Heard the parties through video conferencing.

Joint Commissioner, Sales Tax (I.B.), Commercial Taxes Department, Tirhut Division, Muzaffarpur has communicated his unwillingness to disclose the details regarding the consignment note, name of the consignor and consignee from the details as available in the E-Way Bill having generated with respect to the vehicles bearing Registration Nos. UP-78-DN-7577 and BR-033F-9768 as per the provision of GST Act. It was expected of him to provide such details from the Central Portal of Government of India as well as the State Government on which all the details are uploaded with respect to all such vehicles, which have moved from outside the State and within the State for any period of time with GST goods loaded on it.



The very object of GST is One Nation-One Tax-One Market and keeping into consideration, hassle free movement of the vehicles carrying goods, the information regarding each transaction and details can be obtained free hand and such acknowledgment has to accompany with each truck has to be uploaded to a common portal through the internet and once uploaded to a common portal would automatically generate a document is issued, it can be tracked and verified easily by any stakeholders. This enables the tax officials, who are empowered to inspect the E-Way Bill and E-Way Bill number in physical form for all interstate and intrastate movement of goods at any time during the journey to check evasion of tax. Physical verification of conveyance may also be done.

However, the report submitted by Shri Prabhat Kumar, Joint Commissioner, Sales Tax (I.B), Commercial Taxes Department, Tirhut Divison, Muzaffarpur, is devoid of any consideration with respect to the E-Way Bill generated for the movement of the vehicles in question on which huge quantity of illicit liquor was being transported and seized by the Excise Officials from the site of National Informatics Centre without verifying the fact that whether any E-Way Bill was generated with respect to the said truck, with regard to the scheduled goods under



G.S.T. Act and in the garb of the said, the said truck had carried illicit liquor. The above fact is necessary to establish the complicity of not only the petitioner but also the involvement of the dealers and transporters in the illicit trade of liquor.

The Commissioner, Commercial Taxes, Bihar is directed to verify from the National Informatics Portal as to whether how many E-Way Bill has been generated with respect to the vehicle bearing Registration No. UP 78 DN- 7877 from the date of its registration and out of all such E-Way Bill, on how many occasion, the said vehicle has moved inside the State of Bihar. He is also required to give a specific information with respect to the said vehicle in case, any E-Way Bill has been generated before the date of seizure which is 23.03.2021.

The report must be submitted before this Court on or before 15.02.2022.

Let the name of Sri Vkash Kumar (SC-11) appear in the cause list.

Put up this case on 15.02.2022.

**(Purnendu Singh, J)**

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