

**IN THE HIGH COURT OF JHARKHAND AT RANCHI**  
**W.P (T) No. 361 of 2023**

M/s Ambey Mining Pvt. Ltd., Kolkata and place of business at  
Ranchi through Sri Om Prakash Pareek, Authorized Signatory

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Versus

1. Commissioner of State Tax, Jharkhand
2. The Deputy Commissioner of State Tax, West Circle, Ranchi
3. The Assistant Commissioner of State Tax, Office of the Deputy  
Commissioner of State Tax, West Circle, Ranchi

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**CORAM: Hon'ble The Acting Chief Justice**  
**Hon'ble Mr. Justice Deepak Roshan**

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For the Petitioner: M/s Kartik Kurmy, Nitin Kr. Pasari, Advocates  
For the Resp.-CGST: Mr. P.A.S. Pati, Advocate

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02 / 08.02.2023      Learned counsel for the petitioner Mr. Kartik Kurmy submits that the impugned show-cause notice dated 16.09.2022 along with Summary of Show-Cause Notice in Form GST-DRC-01 of the same date (Annexure-1) issued by the Respondent No. 3 under Section 73(1) of JGST Act, 2017 and other impugned Show-Cause Notice dated 20.10.2022 along with Summary of Show-Cause Notice of the same date (Annexure-2) issued by the Respondent No. 2 under section 73 of JGST Act, 2017 are for the same tax period April 2019-March 2020, in relation to which, there is already an adjudication by the Appellate Authority vide order dated 16.01.2021 (Annexure-8) against the Summary of Order in Form GST-DRC-07 dated 16.03.2020. Department has not invoked any higher Forum against the Appellate order and that way accepted the order in Appeal. There is no demand pending in respect thereof. As such, the impugned Show-Cause Notices issued by two different authorities in respect of the same subject matter are without jurisdiction and in teeth of the provisions of Section 112(3) of JGST Act, 2017.

2.      Learned counsel for the State prays for and is allowed three weeks' time to obtain instruction and file counter affidavit. One week time thereafter is allowed to the petitioner to file reply, if so advised.

3.      In the meantime, further proceedings in respect of the impugned Show-Cause Notice dated 16.09.2022 along with Summary of Show-Cause Notice in Form GST-DRC-01 (Annexure-1) issued by the Respondent No. 3 and other impugned Show-Cause Notice dated 20.10.2022 along with Summary of Show-

2.

Cause Notice (Annexure-2) issued by the Respondent No. 2, shall remain stayed.

4. List the case on 29.03.2023.

**(Aparesh Kumar Singh, A.C.J)**

**(Deepak Roshan, J)**

Ranjeet/