

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4765 of 2013

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Md. Zahid

.... Petitioner/s

Versus

The Bihar State Electricity Board & Ors.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Ajay Prasad, Advocate

For the Respondent/s : Mr. Anand Kumar Ojha, Advocate

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CORAM: HONOURABLE MR. JUSTICE SAMARENDRA PRATAP SINGH
ORAL ORDER

4 06-08-2015 The petitioner is having an industrial unit in Industrial Estate, Muzaffarpur. Pursuant to inspection, a punitive bill of Rs.10,94,251/- was issued to the petitioner. The petitioner filed his objection. The Assessing officer has subsequently rejected the objection.

The petitioner submits that the final order under section 126 of the Act has been passed without strict compliance of Section 126(3) which states not only an opportunity of filing objection to be given if any against provisional assessment but a reasonable opportunity of hearing should also be given to the affected person/party.

I find substance in the submission of the petitioner.

The section mandates that the Assessing authority must notice the person after filing objection to make his defence. In the instant case, the petitioner asserts that merely on the basis of

objection but without giving an opportunity of hearing, the final assessment order has been made.

In this view of the matter, I remit the matter to the Assessing authority to pass a fresh order after giving an opportunity of hearing to the petitioner. The petitioner on his part must appear before the Assessing authority within three weeks from today who would fix a date of hearing. Thereafter, the Assessing Officer would proceed to decide the matter.

With the aforesaid observations and directions, this writ application stands disposed of.

(Samarendra Pratap Singh, J)

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