

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4731 of 2015

=====

M/s. Magadh Lubricants, a Proprietorship firm having its place of business at Ranchi Road, P.O. & P.S. - Biharsharif, District Nalanda, through its Proprietor Sunil Kumar @ Sunil Kumar Bage Son of Sri Ganga Prasad Rao Resident of Village Bhaisasur, P.S. Laheri, District Nalanda.

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner of Commercial Taxes, Vikash Bhawan, Bailey Road, Patna.
2. The Deputy Commissioner of Commercial Taxes, Biharsharif Circle, Biharsharif, Nalanda.

.... Respondents

=====

Appearance :

For the Petitioner/s : Mr. S.D.Sanjay, Sr.Advocate with M/S
Alok Kumar Agrawal & Anubhuti Modi,
Advocates

For the Respondent/s : Mr. Vikash Kumar, AC to PAAG

=====

CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

and

HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

3 24-08-2015 Mr. Vikash Kumar, learned Assistant Counsel to Principal Additional Advocate General states on instructions that he is not filing counter affidavit in the matter as he has examined the records and found that notice has not been served upon the petitioner in accordance with law.

In the above circumstances, the writ application is allowed. The impugned order dated 25.8.2014 and the consequential demand notice are quashed and the matter is remanded to respondent No.2 to pass fresh orders in accordance

with law after giving proper opportunity of hearing to the petitioner.

It is made clear that no further notice shall be required to be issued to the petitioner, who shall present itself before the Assessing Officer on 14th September, 2015 at 11 A.M. and thereafter the matter shall proceed in accordance with law.

(Ramesh Kumar Datta, J)

spal/-

(Sudhir Singh, J)

U			
---	--	--	--