IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.19579 of 2016

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M/s Micromax Informatics Ltd. A Company Incorporated Under the Companies Act, 1956 through its Authorized representative/ Signatory Sudhir Kumar Singh Son of Sri Uday Shankar Singh Resident of S/368A, Opposite Rental Flat, 121, Lohianagar, PS Kankarbagh, District-Patna and having its Office at South of Sabajpura More, Thana No.-107, Khata No-645, Tauzi No.5486, Mauza-Nohsa, Near Star Oron House, Phulwari Shari, District-Patna,

.... Petitioner/s

Versus

1. The Commissioner of Commercial Taxes, Patliputra Circle, Patna, Bihar having its Office at Vikas Bhawan, Bailey Road, Patna
2. The Assistant Commissioner, of Commercial Taxes, Patliputra Circle, Vikas Bhavan, Bailey Road, Patna
3. The Deputy Commissioner of Commercial Taxes, South Circle, Anta Ghat, Near Gandhi Maidan, Patna

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Ravi Bhardwaj, Advocate

For the Respondent/s : Mr. Anil Kumar Sinha-GA-1

Mr. Pawan Kumar, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date: 18-03-2017

Having heard learned counsel for the parties, we are satisfied that in passing the order of assessment under Section 25 read with Section 39 of the Bihar Value Added Tax Act, 2005, proper opportunity of producing evidence and documents has not been afforded to the petitioner and, therefore, this is a fit case where the petition should be allowed and the matter remanded back to the Assessing Officer.

Accordingly, the petition is allowed, the order impugned dated 21.10.2016 (Annexure-1) is quashed. The petitioner shall appear before the Assessing Officer on 12th of April, 2017 along with all evidence, documents and objections and on the same being done the assessing officer shall proceed to pass a fresh order of assessment in accordance to law within 60 days.

In case, the petitioner or his authorized representative fails to appear before the Assessing Officer on the date notified by this Court, i.e. 12th of April, 2017, or does not show reasonable justification for his absence, the Assessing Officer shall be free to proceed in the matter without granting any further time to the petitioner.

(Rajendra Menon, CJ)

(Sudhir Singh, J)

K.C.jha/-

AFR/NAFR	NAFR
CAV DATE	N/A
Uploading Date	21.03.2017
Transmission Date	N/A