

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.1539 of 2017

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Ashok Kumar Singh, a proprietorship firm near behind ITI, Shanti Nagar,
Dumra Road, District - Sitamarhi through its proprietor namely Ashok
Kumar Singh.

.... Petitioner

Versus

1. The State of Bihar through the Principal Secretary-Cum-Commissioner of Commercial Taxes, Bihar Patna having its office at Vikas Bhawan, Patna.
2. The Deputy Commissioner of Commercial Taxes Sitamarhi Commercial Taxes Circle, Sitamarhi.
3. The Assistant Commissioner of Commercial Taxes, Sitamarhi Commercial Taxes Circle, Sitamarhi.
- 4.

.... Respondents

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Appearance :

For the Petitioner : M/S. Gautam Kumar Kejriwal,
Mohit Agarwal and Ms. Aishwariya Riti,
Advocates.

For the Respondents : Mr. Vivek Prasad, G.P. 7.

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 27-03-2017 Having heard learned counsel for the parties.

Without entering into the controversy on merit, considering the fact that the order of assessment in question is an ex-parte one and penalty on the tax amount has been levied without notice to the petitioner, it though proper, in the interest of justice, to remand the matter back to the Assessing Officer for passing the assessment order afresh, accordingly, this petition is



disposed of with the following directions:

The petitioner shall appear before the Assessing Officer with a certified copy of this order on 15.04.2017 and file all his objection with the Assessing Officer with regard to the assessment in question and on the same being done, the Assessing Officer shall proceed to complete the assessment in accordance with law and complete the same within the period of 30 days thereto. In case, the petitioner does not appear on 15.04.2017 or fails to file his objection, the Assessing Officer would be free to proceed in the matter without granting any further time to the petitioner. In case, the petitioner is in requirement to any document or material for submitting his objection on 15.04.2017, he shall make an application in this regard before seven days i.e., on or before 08.04.2017 and the Assessing Officer shall take a decision on such request made by the petitioner within 03 days thereto.

(Rajendra Menon, CJ)

(Sudhir Singh, J)

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