IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.17895 of 2016

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M/s. Perron Construction Pvt. Ltd. having its registered office at Sursand Chowk, Raj Laxmi Palace, Sursand, District-Sitamarhi through its authorized signatory namely Manish Kumar S/o Sri Umesh Thakur, Resident of Harari Dularpur, P.S.-Sursand, Sitamarhi

.... Petitioner/s

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, Siramarhi Commercial Taxes Circle, Sitamarhi

.... Respondent/s

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Appearance :

For the Petitioner	:	Mr. Gautam Kumar Kejriwal, Advocate Mr. Mohit Agarwal, Advocate Mr. Zahid Hussain, Advocate Miss Aishwaria Riti, Advocate
For the State	:	Mr. Nikesh Kumar, AC to SC-2

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CORAM: HONOURABLE THE ACTING CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE SUDHIR SINGH

ORAL JUDGMENT

(Per: HONOURABLE THE ACTING CHIEF JUSTICE)
Date: 07-02-2017

The challenge in the present writ petition is to an order of assessment dated 20th of August, 2016 passed by the Assistant Commissioner of Commercial Taxes, Sitamarhi whereby, a sum of Rs.94,88,865/- was found to be recoverable from the petitioner on account of tax, interest and penalty.

2. The sole argument raised by the learned counsel for the petitioner is that such order was passed without serving notice.

Learned counsel for the petitioner relies upon an order sheet (Annexure-3).

3. A perusal of the said order sheet shows that the notice was not served but still in the interest of Revenue, an order of assessment was framed. The fact that the notice was not served upon the petitioner is accepted by the Revenue in the counter affidavit filed. Thus, the assessment has been framed in violation of the principles of natural justice.

4. Therefore, the order dated 20^{th} of August, 2016 is set aside with liberty to the Revenue to serve a notice to the assessee, including any additional fact which the Revenue would like to take into consideration, and frame fresh assessment in accordance with law.

5. The writ application stands allowed.

(Hemant Gupta, ACJ)

(Sudhir Singh, J)

Narendra/-

AFR/NAFR	NAFR
CAV DATE	N.A.
Uploading Date	13.02.2017
Transmission Date	