IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15228 of 2017

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M/s Vijeta Projects & Infrastructure Ltd. A company incorporated under the provisions of Companies Act, 1956 having its Registered Office at Morabadi Maidan, Ranchi, through its Authorized Signatory Sri Anuranjan Kumar Rakesh, son of Sri Prabhudeo Narayan Singh, Resident of Bariatu, P.S.- Bariatu, District- Ranchi (Jharkhand).

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-cum-Commissioner of Commercial Taxes, Bihar, Patna.
2. The Deputy Commissioner of Commercial Taxes Incharge, Sasaram Circle, Sasaram.
3. The Commercial Taxes Officer, Sasaram Circle, Sasaram
4. The Branch Manager, State Bank of India, Sasaram Branch, Sasaram
5. The Branch Manager, State Bank of India, RMCH Branch, Ranchi.
6. The Branch Manager, State Bank of India, Jehanabad Branch, Jehanabad.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Alok Kumar Agrawal, Advocate
Mr. Alok Kumar, Advocate

For the Respondent/s : Mr. Vikash Kumar, Advocate
Mr. Kaushlendra Kumar Sinha, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 17-10-2017 Having heard the learned counsel for the parties, we find that even though the Assessing Officer proceeded with the assessment ex-parte after issuing notice by E-mail, which was admittedly served on the assessee, but the circumstances demonstrated by the assessee indicate that he was reasonably prevented from the respondents, as the Manager, who was dealing with the Tax matters and who had received the E-mail had died

and the counsel representing the petitioner could not assess, as he was busy with the treatment of his mother, who was suffering from Cancer and ultimately died.

Taking note of all these peculiar facts and circumstances, ends of justice would be met, in case one more opportunity is granted to the petitioner to appear before the Assessing Officer and the Assessing Officer is directed to proceed in the matter afresh in accordance with law.

Keeping in view the aforesaid, we allow this writ application, quash the order of the Assessing Officer dated 26.05.2017, for the period 2013-14, and issue the following directions:

The petitioner shall appear before the Assessing Officer along with the certified copy of this order and all other relevant documents, accounts book and evidence in support of his case for the assessment year on 15.11.2017 at 11.00 A.M. and thereafter the Assessing Officer shall proceed in accordance with law and conclude the assessment proceeding after following due process of law.

Attachment order, attaching the property of the petitioner shall remain stayed. However, liberty shall be available to the Assessing Officer to proceed in accordance with law after the assessment proceeding is concluded.

With the aforesaid, this application stands disposed of.

(Rajendra Menon, CJ)

(Anil Kumar Upadhyay, J)

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