

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9806 of 2018

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M/s Bharat Sanchar Nigam Ltd., Through Its General Manager, R.S. Verma, Son of late Rameshwar Dayal, Telecom District Katihar, R.P. Path, Telephone Bhawan, Katihar.

.... Petitioner/s

Versus

1. The Union of India through the Commissioner of Central Excise, Patna.
2. The Commissioner of Central Excise and Service Tax, Revenue Building, Birchand Patel Marg, Patna.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mrs. Archana Sinha, Adv.
Mr. Alok Kumar Shahi, Adv.

For the Respondent/s : Mr. Satya Prakash Tripathy, Sr. SC GST and Central Excise.
Mr. Satya Vrat, Adv.

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 16-05-2018 Having heard learned counsel for the parties and on consideration of the rival contentions considering the fact that the petitioner is a public-sector undertaking and was prevented by various reasons from producing the documents before the learned assessing authority at the time of proceeding with the assessment proceeding, in the interest of justice, as a matter of one indulgence, we grant opportunity to the petitioner to produce documents before the assessing authority and request the assessing authority to proceed in the matter in accordance with law.

Accordingly, we dispose off the matter with the



following directions:-

(i) The order in question impugned in this writ petition Annexure-1 dated 05.02.2018 is set aside only on the ground that the petitioner is required to be granted one opportunity to produce all documents and materials before the assessing authority.

(ii) The petitioner shall now appear before the assessing authority along with all relevant documents on or before 12th June, 2018 and thereafter the assessing authority shall proceed in the matter in accordance with law.

(iii) It is further directed that in case the petitioner does not appear and commits any default in complying with the aforesaid direction, after 12th June, 2018 the assessing authority shall be free to proceed in the matter in accordance with law without granting any further time.

With the aforesaid, the writ petition stands disposed off.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

Arvind/-

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