IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5143 of 2018

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1. M/s. Amrapali Biotech India Pvt. Ltd., a Company incorporated under the provisions of Companies Act, 1956 having its Registered Office at 38, C- Block DDA Market Surajmal Vihar, Delhi and local branch at Lodipur, Chhabilapur, Rajgir, in the district of Nalanda through its Authorized Signatory Niraj Kumar Sinha, Son of Sri Ravi Bhusan Prasad, Resident of Mohalla- Bharaopar, P.S.- Biharsharif, Dist- Nalanda.

.... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner of Commercial Taxes, Government of Bihar, Patna.
2. The Deputy Commissioner of Commercial Taxes, In-charge, Biharsharif Circle, Biharsharif, Nalanda.
3. The Assistant Commissioner of Commercial Taxes, Biharsharif Circle, Biharsharif, Nalanda.

.... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Priya Gupta
For the Respondent/s : Mr. VIKASH KUMAR -SC11

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CORAM: HONOURABLE THE CHIEF JUSTICE
And
HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)
Date: 17-04-2018

Having heard learned counsel for the parties, we find that in this case an ex parte order of assessment has been passed and even though in the order it is indicated that in spite of notice being sent by post, email and oral communication by telephone, none appeared and therefore ex parte proceedings are being held.

From the order-sheet, we find that notice for hearing was issued on 12.10.2017 but no proceedings took place on 12.10.2017 instead the ex parte proceedings held on 29.12.2017, whereas there was no separate notice issued for appearance on 29.12.2017.

Be that as it may, in the interest of justice, it would be sufficient to grant one more opportunity to the petitioner to appear before the assessing officer and gave his say in the matter.

Keeping in view the aforesaid, we allow this application where the impugned order of assessment passed by the parties we direct the petitioner will appear before the assessing officer on 2nd of May, 2018 along with all relevant documents in support of his contention and on the same being done the assessing officer shall proceed in the matter in accordance with law and shall decide the issue afresh. In case, the petitioner commits any default in appearance on 2nd of May, 2018, the Assessing Officer shall proceed in the matter in accordance with law.

With the aforesaid, this application is allowed.

(Rajendra Menon, CJ.)

(Rajeev Ranjan Prasad, J.)

Arvind/-

AFR/NAFR	**NAFR**
CAV DATE	**NA**
Uploading Date	**25.04.2018**
Transmission Date	**NA**