IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.5968 of 2018

==

M/s. Video Vision, a proprietary concern, having its Place of business at Dharmadih Road, Sasaram through its Proprietor, Kumar Rajesh, son of Late Kanhaiya Lal, Resident of Mohall Khillanganj, P.S. Sasaram, District-Rohtas.

.... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial Taxes, Vikash Bhavan, Bailey Road, Patna.
2. The Deputy Commissioner of Commercial Taxes, In-charge, Sasaram Circle, Sasaram.
3. The Deputy Commissioner of Commercial Taxes-Audit, Gaya.
4. The Assistant Commissioner of Commercial Taxes, Sasaram Circle, Sasaram.
5. The Commercial Taxes Officer, Sasaram Circle, Sasaram.

.... Respondent/s

==

Appearance :

For the Petitioner : Mr. S.D. Sanjay, Senior Advocate
Mr. Alok Kumar Agrawal, Advocate
Mr. Dr. Priya Gupta, Advocate

For the State : Mr. Lalit Kishore-A.G.
Mr. Vikas Kumar, A.C. to A.G.

==

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

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 03-04-2018 Having heard learned counsel for the parties, we find that an ex-parte order of assessment has been passed by the Assessing Officer imposing tax under the Bihar Value Added Tax Act and penalty also. A perusal of the order and the proceedings of the assessment on 26.7.2017 prima facie indicates that in spite of service of notice, when the petitioner and his representative did not appear, the impugned action was taken, however, taking note

of the huge liability imposed upon the petitioner so also the amount of penalty imposed, interest of justice requires that one opportunity should be granted to the petitioner to represent the case and seek indulgence into the matter.

Keeping in view the aforesaid, we allow the writ petition and direct the petitioner to appear before the Assessing Officer along with certified of this order and all relevant documents on 26th April, 2018 and the Assessing Officer shall proceed to decide the assessment in accordance with law within a period of sixty days.

Needless to emphasize that on the date fixed by this Court i.e. 26th April, 2018, in case the petitioner does not appear before the Assessing Officer, the Assessing Officer shall be free to proceed with the matter in accordance with law without granting any further adjournment. However, till that date all coercive steps, including attachment of Bank account shall be kept in abeyance.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

N.H./-

U			