IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.12949 of 2019

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UBC-KIPL-GIL-JV a registered partnership joint venture firm having its registered office at 205, Pocket-C, Siddharth Extension, Sarai Kale Khan, P.s.- Kale Khan, New Delhi-110004 through its authorized signatory Sri Ajay Bajaj, Male, aged 34 years, son of Shri Subhash Chander Bajaj, resident of 2617/D, Sunny Enclave, Chandigarh-Kharar Road, P.s.- Kharar, Sector, 125, District- Mohali, Punjab, 140301

... ... Petitioner

Versus

1. The State of Bihar through the Principal Secretary, Department of Commercial Taxes, Govt. of Bihar, Patna
2. The Commissioner Commercial Taxes, Bihar, Patna
3. The Joint Commissioner State Taxes, Danapur Circle, Danapur, Distt.- Patna

... ... Respondents

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with

Civil Writ Jurisdiction Case No. 13037 of 2019

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KAYTX-UBC-BC-JV a joint venture firm having its registered office at SCO-179-180, IInd Floor, Sector-8C, Cabin No. 7, Madhya Marg, Chandigarh, Pin-160008 through its authorized signatory Sri Ajay Bajaj, Male, aged 34 years, son of Shri Subhash Chander Bajaj, resident of 2617/D, Sunny Enclave, Chandigarh-Kharar Road, P.S. Kharar, Sector-125, District Mohali, Punjab -140301

... ... Petitioner

Versus

1. The State of Bihar through the Principal Secretary, Department of Commercial Taxes, Government of Bihar, Patna
2. The Commissioner Commercial Taxes, Bihar, Patna
3. The Joint Commissioner State Taxes, Danapur Circle, Danapur, District Patna

... ... Respondents

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with

Civil Writ Jurisdiction Case No. 13221 of 2019

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UBC KIPL GIL JV a registered partnership Joint ventrue firm having its registered office at 205, Pocket-C, Siddharth Extension, Sarai Kale Khan, P.S. Kale Khan, New Delhi-110004 through its authorized signatory Sri Ajay Bajaj, Son of Shri Subhash Chander Bajaj, Resident of 2617/D, Sunny Enclave, Chandigarh - Kharar Road, P.S. Kharar, Sector- 125, District-Mohali- Punjab-140301

... ... Petitioner

Versus

1. The State of Bihar through the Principal Secretary, Department of Commercial Taxes, Government of Bihar, Patna.
2. The Commissioner, Commercial Taxes, Bihar, Patna.
3. The Joint Commissioner, State Taxes, Danapur Circle, Danapur, District-Patna.

... ... Respondents

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Appearance :

(In Civil Writ Jurisdiction Case No. 12949 of 2019)		
For the Petitioner	:	Mr.Satyabir Bharti, Advocate
For The Respondents	:	Mr.Vikash Kumar (SC11)
(in Civil Writ Jurisdiction Case No. 13037 Of 2019)		
For The Petitioner	:	Mr.Satyabir Bharti, Advocate
For The Respondents	:	Mr.Vikash Kumar (SC11)
(in Civil Writ Jurisdiction Case No. 13221 Of 2019)		
For The Petitioner	:	Mr.Satyabir Bharti, Advocate
For The Respondents	:	Mr.Vikash Kumar (SC11)

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PRABHAT KUMAR SINGH

ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE PRABHAT KUMAR SINGH)

Date : 16-12-2020

Heard Mr. Satyabir Bharti, learned counsel for the petitioners in each of three writ petitions while the State is represented through Mr. Vikash Kumar, SC 11.

2. Since in all these writ petitions, petitioners are aggrieved by the ex-parte assessment order, passed by the Assessing Authority and the issue raised in all the three writ petitions are same, they have been heard analogous, and with the consent of parties, are being disposed of by a common order.

3. Learned counsel for the petitioners has sought for quashing the ex-parte assessment order and the consequential demand notice dated 24.10.2018 and 25.10.2018 respectively, contained in Annexures 6 & 6/1 (of C.W.J.C.No. 12949 of 2019), ex-parte assessment order and the consequential demand notice dated 28.1.2019 and 29.1.2019 respectively, contained in Annexures 6 & 6/1 (of C.W.J.C.No.13037 of 2019) and ex-parte assessment order and the consequential demand notice dated 24.10.2018 and 25.10.2018 respectively, contained in Annexures 6 & 6/1 (of C.W.J.C.No. 13221 of 2019).

4. Learned counsel for the petitioners submits that these assessment orders and consequential demand notices have been passed by the Joint Commissioner, State Taxes, Danapur Circle, Danapur (respondent no.3) without affording an opportunity of hearing to the petitioners which is violative of Principle of Natural Justice and hence unsustainable in eye of law.

5. In view of aforesaid facts, all the assessment orders and consequential demand notices, impugned in the three writ petitions, passed by the Joint Commissioner, State Taxes, Danapur Circle, Danapur (respondent no.3), are set aside and the matter is remitted to respondent no.3 to pass fresh order in accordance with law after hearing the petitioners. Petitioners are directed to file their petition before the respondent no.3 in the matter within a period of four weeks from today. Thereafter, respondent no.3 shall dispose of the same on or before 31st March, 2021.

6. Writ petitions stand disposed of with the aforesaid directions.

(Sanjay Karol, CJ)

(Prabhat Kumar Singh, J)

Shashi

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	22.12.2020
Transmission Date	