IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11621 of 2017

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Hind Eatt Udyog S/o Dinanath Roy, resident of Village- Karigaon, P.O.- Bahadurpur, P.S.- Rajauli, District- Nawada Bihar.

... ... Petitioner/s

Versus

1. The State Of Bihar through the Commissioner of Commercial Taxes, Department of Commercial Taxes, Government of Bihar, Patna.
2. The Commissioner of Commercial Taxes, Department of Commercial Taxes, Government of Bihar, Patna.
3. The Assistant Commissioner of Commercial Taxes, Nawada Circle, District- Nawada.
4. The Commercial Tax Officer, Nawada Circle, District- Nawada.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Raj Kishore Prasad
For the Respondent/s	:	Mr.Vikash Kumar - Sc11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

5 31-01-2020 Heard learned counsel for the petitioner and learned counsel for the respondents.

Petitioner has prayed for the following reliefs:-

> i) To issue an appropriate writ / order/direction in the nature of a writ of certiorari for quashing the order dated 16.02.2016 passed by the respondent Commercial Taxes Officer as also the consequential Demand Notice issued vide Notice No. 3117 dated 16.02.2016 (as contained in Annexure- 3 & 4

> respectively), which is an ex-parte order of assessment passed under Section 25(3) of the Bihar Value Added Tax Act, 2005 (hereinafter referred to as the 'VAT Act') imposing VAT of Rs. 3,33,375/- for the assessment year 2013-14.
>
> ii) To issue an appropriate writ/order/direction in the nature of a writ of mandamus directing the respondent authorities not to take any coercive steps against the petitioner for realization of the amount of tax demanded by the aforesaid Demand Notice dated 16.02.2016, as the petitioner has not been granted any opportunity of hearing before passing the impugned order imposing VAT for the assessment year 2013-14.
>
> iii) To grant any other relief or reliefs for which the petitioner is found to be entitled in the facts and circumstances of the case."

Before us, it is not disputed that the present case is squarely covered by an order dated 25.01.2016 rendered by a coordinate Bench of this Court in CWJC No. 17285 of 2015.

For the reasons that the petitioner was not afforded adequate opportunity of hearing prior to passing of the impugned order dated 25.01.2016, as such, with the consent of the parties, the impugned order dated 25.01.2016 is set aside with the matter being remanded to the Assessing Authority for deciding afresh in accordance with law. The petitioner's counsel undertakes to fully cooperate; not take any unnecessary adjournment and also request to decide the matter expeditiously.

In any event, we direct that the petitioner shall appear before the appropriate authority on 31.03.2020 and pray for a copy of the impugned order. Since the matter pertains to the year, 2013, we direct the authority to consider and decide the matter expeditiously and positively on or before 31.03.2020.

The writ petition stands disposed of in the aforesaid terms.

(Sanjay Karol, CJ)

(Mohit Kumar Shah, J)

Tiwary/-Ajay/-

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