

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15339 of 2019

=====

Saj Enterprises a partnership firm having its office at 401, Uday Giri Apartment, Budh Marg Patna through its partner Akhilesh Kumar Jaiswal son of Late Ram Narayan Lal resident of ward No.9, Hakikatpur, Bakkhtiyarpur Po and PS Bakkhtiyarpur, Dist. Patna

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar having its Office at Vikas Bhawan, Bailey Road, Patna
2. Dy. Commissioner of Commercial Tax, Central Circle, Patna
3. Asst. Commissioner of State Tax, Central Circle, Patna

... .. Respondent/s

=====

Appearance :

For the Petitioner/s	:	Mr. D.V.Pathy, Advocate Mrs. Manju Jha, Advocate
For the Respondent	:	Mr. Vikash Kumar, SC 11

=====

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 09-01-2020 The petition filed on 27.07.2019 is listed for hearing
for the first time today before the Court.

Heard learned counsel for the petitioner and learned
counsel appearing on behalf of the State.

From the impugned order dated 29th of January, 2019,
whereby the re-assessment of the liability stands carried out on
the basis of the audit objection is devoid of any reason
whatsoever save and except that it is based on an audit
objection. There is no application of mind by the concerned



officer. Also no reason can be inferred for re-assessment and determining the liability from the order.

As such, on this short ground alone, leaving all questions open, we quash and set aside the said order dated 29.1.2019 passed by respondent No.3 and remand the matter back to the appropriate authority for consideration afresh after affording adequate opportunity of hearing to all concerned.

Liberty reserved to the parties to place additional materials, if so required and desired.

Learned counsel for the parties undertake not to take any unnecessary adjournment.

Learned counsel for the parties to appear before the authority on 10.2.2020 at 10:30 a.m.

All issues, including jurisdictional issue, remains open.

(Sanjay Karol, CJ)

(Anil Kumar Upadhyay, J)

K.C.Jha/-

U			
---	--	--	--

