

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7944 of 2021

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1. Sudhir Kumar, Son of Late Jay Prakash proprietor of Shidhi Enterprises resident of East of Devi Asthan, Lalji Tola, P.O.-G.P.O., P.S.-Gandhi Maidan, District and town-Patna, Pin-8000001.
 2. Shidhi Enterprises represented through proprietor sudhir Kumar son of Late Jay Prakash proprietor of Shidhi Enterprises resident of East of Devi Asthan, Lalji Tola, P.O.-G.P.O., P.S.-Gandhi Maidan, District and town-Patna, pin-8000001.

... .. Petitioner/s

Versus

1. The State of Bihar represented through Chief Secretary, Government of Bihar, Patna.
2. The additional commissioner of SGST (Appeal) Kautilya Bhawan, Anta Ghat, Kadamkuan Circle, Patna-1.
3. The Joint Commissioner State tax, Kadamkuan Circle, Patna.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr.Dilip Kumar, Advocate
For the Respondent/s : Mr. Vivek Prasad, GP 7

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

(The proceedings of the Court are being conducted by Hon'ble the Chief Justice/Hon'ble Judges through Video Conferencing from their residential offices/residences. Also the Advocates and the Staffs joined the proceedings through Video Conferencing from their residences/offices.)

Date : 30-06-2021

Petitioner has prayed for the following relief(s):

“For quashing of impugned order dated 29.09.2020 passed by State Tax Additional Commissioner (appeal), Patna, East Division, Patna in Appeal case no.-G.S.T./P.K.-01/2020-21 for period 2017-18 on the ground of



limitation and not on the merit and hence the said appeal may be remanded for consideration on merit AND/OR pass such other order or order as your lordship may deem fit and proper in the ends of justice.”

It is brought to our notice that vide impugned order dated 29.09.2020 passed by the Respondent No. 2 namely the Additional Commissioner of SGST (Appeal), Patna East Division, Patna, in Appeal Case No. G.S.T./P.K-01/2020-21, the appeal of the petitioner has been rejected merely on the grounds of being barred by limitation. The impugned order is ex parte in nature.

In our considered view, the delay stands sufficiently explained on account of COVID restrictions.

Learned counsel for the Revenue, states that he has no objection if the matter is remanded to the Appellate Authority for deciding the appeal afresh. Also, the case shall be decided on merits. Also, during pendency of the case, no coercive steps shall be taken against the petitioner.

Statement accepted and taken on record.

However, having heard learned counsel for the parties as also perused the record made available, we are of the considered view that this Court, notwithstanding the statutory remedy, is not precluded from interfering where, ex facie, we



form an opinion that the order is bad in law. This we say so, for two reasons- (a) violation of principles of natural justice, i.e. Fair opportunity of hearing. No sufficient time was afforded to the petitioner to represent his case; (b) order passed ex parte in nature, does not assign any sufficient reasons even decipherable from the record, as to how the officer could determine the amount due and payable by the assessee. The order, ex parte in nature, passed in violation of the principles of natural justice, entails civil consequences. As such, on this short ground alone, we dispose of the present writ petition in the following mutually agreeable terms:

(a) We quash and set aside the impugned order dated 29.09.2020 passed by the Respondent No. 2 namely the Additional Commissioner of SGST (Appeal), Patna East Division, Patna, in Appeal Case No. G.S.T./P.K-01/2020-21;

(b) We accept the statement of the petitioner that ten per cent of the total amount, being condition prerequisite for hearing of the appeal, already stands deposited. If that were so, well and good. However, if the amount is not deposited for whatever reason(s), same shall be done before the next date;

(c) Further the petitioner undertakes to additionally deposit ten per cent of the amount of the demand raised before



the Assessing Officer. This shall be done within four weeks.

(d) This deposit shall be without prejudice to the respective rights and contention of the parties and subject to the order passed by the Assessing Officer. However, if it is ultimately found that the petitioner's deposit is in excess, the same shall be refunded within two months from the date of passing of the order;

(e) We also direct for de-freezing/de-attaching of the bank account(s) of the writ-petitioner, if attached in reference to the proceedings, subject matter of present petition. This shall be done immediately.

(f) Petitioner undertakes to appear before the Assessing Authority on 9th of August, 2021 at 10:30 A.M., if possible through digital mode;

(g) The Assessing Authority shall decide the case on merits after complying with the principles of natural justice;

(h) Opportunity of hearing shall be afforded to the parties to place on record all essential documents and materials, if so required and desired;

(i) During pendency of the case, no coercive steps shall be taken against the petitioner.

(j) The Assessing Authority shall pass a fresh order



only after affording adequate opportunity to all concerned, including the writ petitioner;

(k) Petitioner through learned counsel undertakes to fully cooperate in such proceedings and not take unnecessary adjournment;

(l) The Assessing Authority shall decide the case on merits expeditiously, preferably within a period of two months from the date of appearance of the petitioner;

(m) Liberty reserved to the petitioner to challenge the order, if required and desired;

(n) Equally, liberty reserved to the parties to take recourse to such other remedies as are otherwise available in accordance with law;

(o) We are hopeful that as and when petitioner takes recourse to such remedies, before the appropriate forum, the same shall be dealt with, in accordance with law, with a reasonable dispatch;

(p) We have not expressed any opinion on merits and all issues are left open;

(q) If possible, proceedings during the time of current Pandemic [Covid-19] be conducted through digital mode;



The instant petition sands disposed of in the
aforesaid terms.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/-

AFR/NAFR	
CAV DATE	
Uploading Date	07.07.2021
Transmission Date	

