IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19196 of 2021

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Star India Construction Pvt. Ltd. through Director Basant Kumar, aged about -44 years, Gender - Male, son of Manoranjan Prasad, Resident of flat number - 501, Road no. 138, Narayan Vihar Apartment, Rajendra Nagar, Rajendra Nagar, Patna, Bihar - 800018.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial taxes Bihar, New Secretariat Patna.
2. The Joint Commissioner of Commercial Taxes Bihar (Bihar goods and services tax), Central Circle, Patna.
3. The Assistant Commissioner of commercial taxes, Patna Special Circle second floor, Kautilya Bhawan, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mrs. Archana Sinha, Advocate Mr. Sanjeev Kumar, Advocate Mr. Alok Kumar Shahi, Advocate
For the Respondent/s	:	Mr. Lalit Kishore, A.G. Mr. Vikash Kumar, SC-11

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

Date : 30-11-2021

Petitioner has prayed for the following relief(s):-

> "(i) For quashing of Order passed by Joint Commissioner of Commercial Taxes (GST) dated 1.10.2021.
>
> (ii) For refund of the amount which was withdrawn/seized by the authorities illegally from the HDFC bank account number -50200010448578, exhibition road, Patna and SBI bank account number-30998002522 of the petitioner.

(iii) For any other consequential relief or reliefs for which the petitioner is found entitled during course of hearing of this writ petition.”

We have freely interacted with Dr. Pratima, Commissioner-cum-Secretary, Commercial Taxes, Bihar, Patna. She assures that a training module shall be prepared and all the officers empowered to discharge their quasi-judicial functions, under the provisions of the Bihar Goods and Services Tax Act, 2017, shall be imparted training at the earliest.

Having perused the counter affidavit as also from the submissions made by Shri Lalit Kishore, learned Advocate General across the bar, we are convinced that the impugned order dated 01.09.2021 (Page 58) is in the nature of a show cause notice and not in the nature of an order. As such, we dispose of the present petition in the following terms:-

(a) Petitioner shall appear before the assessing officer on 15.12.2021, on which date, two weeks time shall be granted to the petitioner for filing response to the show cause notice;

(b) Petitioner shall fully co-operate and not take any unnecessary adjournment;

(c) The assessing officer shall pass an order assigning reasons, copy whereof shall also be supplied to the petitioner;

(d) This the officer shall positively do within a period of two months thereafter;

(e) Liberty reserved to the petitioner to take recourse to such alternative remedies as are otherwise available in accordance with law, if the need so arises subsequently; and

(f) All questions of fact and law are left open

Interlocutory application, if any, shall also stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/-

AFR/NAFR	
CAV DATE	
Uploading Date	02.12.2021
Transmission Date	