IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.16882 of 2019

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1. Savitri Technocrafts Private Limited Having its registered office at At- Ward No.7, Kaithwalia, Gopalganj - 841428 through its Managing Director namely Krishna Kumar Singh male aged about 57 years S/o Late Jagan Singh resident of Ward No.7, Kaithwalia, Gopalganj- 841428.
2. Krishna Kumar Singh S/o Late Jagan Singh Resident of Ward No.7, Kaithwalia, Gopalganj- 841428.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-Cum-Commissioner of Commercial Taxes, Bihar Patna having its office at Vikas Bhawan, Patna.
2. The Principal Secretary-Cum-Commissioner of Commercial Taxes Bihar Patna having its office at Vikas Bhawan, Patna.
3. The Assistant Commissioner of State Taxes Patna Central Circle Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Gautam Kumar Kejriwal, Advocate

For the Respondent/s : 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 : 08-02-2021

Petitioner has prayed for the following relief(s):

> “a) For issuance of a writ in the nature of certiorari for quashing of the ex-parte order dated 29.11.2018 passed by the respondent Assistant Commissioner of State Taxes, Patna Central Circle Patna (hereinafter referred to the respondent Assessing Authority for short) and also for quashing of the consequent demand notice dt. 29.11.2018 issued by the said respondent;
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> b) For issuance of appropriate writ or

order or direction for release of the savings bank account of the petitioner number 2 which has been attached illegally by the respondent Assessing Authority for the tax liabilities of the petitioner number 1 company;

c) For issuance of a writ in the nature of prohibition restraining the respondents especially the respondent Assessing Authority from taking any coercive action against the petitioner's for recovery of the amount of penalty imposed in terms of the impugned order of assessment dated 29.11.2018 and the consequent demand notice issued by the said respondent;

d) For holding and a declaration that the action of the respondent assessing authority in attachment of bank account (savings) of the petitioner number 2 in connection with outstanding assessed amount of the petitioner number 1 company is illegal, bad and unsustainable in the eye of law;

e) For any other relief or reliefs to which the petitioner is found entitled in the facts and circumstances of the case."

Having heard learned counsel for the parties, we pass the following order in the mutually agreeable terms:

(a). order dated 29.11.2018 passed by the respondent Assistant Commissioner of State Taxes, Patna Central Circle

Patna (Annexure-2) as also the consequent demand notice dt. 29.11.2018 issued by the said respondent (Annexure-2A) stand quashed, more so for the reason that petitioner was not afforded opportunity of hearing;

(b). petitioner shall appear before the appropriate authority on 22nd of February, 2021 along with all objections/ documents and materials in support of his contentions with regard to the issue in question.

(c) The appropriate authority shall consider and decide the matter afresh, expeditiously and preferably within a period of two months accounting for all the materials, as per the statutory provisions.

(d) The proceedings, during the time of current Pandemic- Covid-19 shall be conducted through digital mode, unless the parties otherwise mutually agree to meet in person i.e. physical mode.

(e) Equally, liberty is reserved to the petitioner to take recourse to such alternative remedies as are otherwise available in accordance with law.

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

(g) Needless to add, while considering the case of the petitioner, principles of natural justice shall be followed and due opportunity of hearing afforded to the parties.

(h) Liberty reserved to the petitioner to approach the Court, if the need so arises subsequently on the same and subsequent cause of action.

(i) We have not expressed any opinion on merits. All issues are left open.

The petition stands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, also stands disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Amrendra/P.K.P

AFR/NAFR	
CAV DATE	
Uploading Date	09.02.2021
Transmission Date	