IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.20078 of 2019

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Elevation Medisolutions LLP, having its registered office at G-100, P.C. Colony, Kankerbagh, District- Patna, Bihar - 800020, through its partner Mrs Amrita Tiwari, Female, aged 34 years, wife of Sri Abhishek Anand, resident of Mohalla New Adarsh Colony, Flat No. 503, Sanskriti Apartment, Bhootnath Road, PS Agamkuan, District- Patna- 800026.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner, State Taxes, Government of Bihar, Patna.
2. The Commissioner, State Taxes, Bihar, Patna.
3. The Joint Commissioner of State Taxes, Patna South and Patna West Circle, District Patna.
4. The Union of India through the Secretary and Commissioner (GST), Ministry of Finance, Dept. of Revenue, Central Secretariat, North Block, New Delhi- 110001.
5. The Principal Chief Commissioner of Central Tax, Bihar, Patna- 800001.
6. The Joint Commissioner, C.GST and Ex, Patna, Bihar- 800001.
7. The Assistant Commissioner, C.GST, Patna, Bihar- 800001.
8. The Superintendent, C.GST, Patna, Bihar 800001.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Satyabir Bharti, Advocate
For the State	:	Mr. Vikash Kumar (SC-11)
For CGST	:	Mr. Anshuman Singh, Sr. SC CGST

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

Date : 25-03-2021

Petitioner has prayed for the following relief(s):

> "1(i) For issuance of a writ of certiorari or any other appropriate writ, order or direction, quashing the ex-parte order dated 20.08.2019 (Annexure-4, page 24), by which without service of any notice upon the petitioner under

Section 61 read with Rule 99 of the Bihar Goods and Service Tax Act, 2017, an order under section 73 of the Bihar Goods and Service Tax Act, 2017 has been passed, by the respondent no. 3, namely the Joint Commissioner of State Taxes, Patna South & Patna West Circle, District Patna, determining a liability of a total sum of Rs. 20,15,293.14, upon the petitioner;

(ii) To direct the respondents to pass a fresh order upon grant of opportunity of hearing to the petitioner;

(iii) For issuance of any other writ(s), order(s), or direction(s) as may be deemed fit and proper by this Hon'ble Court."

Shri Satyabir Bharti, learned counsel for the petitioner states that without prejudice to the respective rights and contentions of the parties, petitioner is ready and willing to deposit a sum of Rs. 5 lacs with the appropriate authority within a period of two weeks from today.

Deposit of such amount would be without prejudice to the respective rights and contentions of the parties and the order which the authority may pass upon the matter being remanded back for consideration afresh.

Having heard learned counsel for the parties, as also perused the record, we are in agreement with Shri Satyabir Bharti, learned counsel for the petitioner, that the principles of natural justice, in passing the order stands violated.

Also, we find the order to be absolutely cryptic in nature, without assigning any reason, more so with regard to the imposition of penalty.

As such, purely on a limited ground, we quash and set aside the impugned order dated 20.08.2019, passed by respondent no.3, namely the Joint Commissioner of State Taxes, Patna South & Patna West Circle, Patna as contained in Annexure-4, with further direction(s) that- (a) the petitioner shall deposit a sum of Rs. 5 lacs with the authority on or before 19th of April, 2021; (b) the petitioner shall appear before the authority on 19th of April, 2021 in his office at 10:30 A.M., on which date he shall place on record additional material(s), if so required and desired; (c) further opportunity shall be afforded to the parties to place additional material, if so required and desired; (d) petitioner undertakes to fully cooperate and not take any unnecessary adjournment; (e) the authority shall decide the matter on merits, in compliance of the principles of natural justice, on or before 31st July, 2021; (f) liberty reserved to the parties to take recourse to such remedies as are otherwise available in accordance with law; (g) we have not expressed any opinion on merits and quashed the order only on the ground of violation of principles of natural justice. (h) if necessary, proceedings during the time of current Pandemic [Covid-19] would be conducted through digital mode; (i) needless to add, with the passing of the order, if it is eventually found that deposit made by the petitioner is in excess of the amount determined due and payable, the same shall positively be refunded expeditiously as per the provisions of the statute.

The instant petition stands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, shall stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

P.K.P./Amrendra

AFR/NAFR	
CAV DATE	
Uploading Date	26.03.2021
Transmission Date	