IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14117 of 2022

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China Petroleum Pipe Line Bureau having its Office at Ground Floor near IGIMS Nursing College, Shekhpura Durga Ashram Gali, Shekhpura Bagicha, Patna through its authorized signatory Nikhil Kumar Singh Son of Sri. Santosh Singh Male, aged about 27 years resident of Shiv Ganga, Plot No. 401, Room No. 03, Sector- 20, Nerul, Navi Mumbai, Nerul Node-III, Thane, Maharashtra- 400706

... ... Petitioner/s

Versus

1. State of Bihar through the Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Bailey Road, Patna.
2. Additional Commissioner of State Tax (Appeal), West Division, Patna.
3. Dy. Commissioner of Commercial Taxes, Central Circle, Danapur, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Advocate

For the Respondent/s : Mr. Vivek Prasad, GP 7

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 23-11-2022

Heard learned counsel for the parties.

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

i) the order dated the order dated 07.10.2021 (as contained in Annexure - 5) passed by the respondent no.2 in Appeal Case No. GST/PT C - 22/19-20 the period 2017-18 (01.07.2017 to 31.03.2018) dismissing the appeal on the grounds of non-appearance without a remote consideration of the electronic credit ledger and also the judgement of this Hon'ble Court in the case of the Commercial Steel Engineering Corporation vs. the State of Bihar in C.W.J.C No. 2125 of 2019 in violation of the settled 27 principles of natural justice and fair play in action be quashed.

ii) the order dated 17.08.2019 passed by the respondent no.3 under section 73 of the Bihar Goods and Services Tax Act, 2017 ex parte in violation of the settled principles of natural justice and fair play in action be quashed.

iii) for granting any other relief(s) to which the petitioner is otherwise found entitled to.

It is a matter of record that the petitioner was represented through a counsel. Yet, we notice the Appellate Authority to have passed an order recording the proceedings to be *ex parte* in nature. Also, the material placed on record was neither adverted to in totality nor dealt with.

As such, on this short ground alone, we quash and set aside the impugned order dated 7.10.2021, passed by the Additional Commissioner of State Tax (Appeal), West Division, Patna, in GST/PTC-22/19-20 (Annexure-5 page 57) with a direction to the Appellate Authority to hear and decide the appeal afresh, after affording opportunity of hearing to all concerned.

We direct the petitioner to appear before the Appellate Authority on 2.12.2022 at 10.30 A.M.

Petitioner shall cause appearance before the Appellate Authority through authorized representative.

The Appellate Authority shall consider and decide the appeal on merits, within a period of two months from the date of appearance of the petitioner along with a copy of this order, of course after complying with the principles of natural justice.

The Appellate Authority shall pass a reasoned and speaking order after giving opportunity to the petitioner to place on record all relevant materials.

The writ petition stands disposed of in the aforesaid terms.

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

(Sanjay Karol, CJ)

(Partha Sarthy, J)

Prakash/-

AFR/NAFR	
CAV DATE	
Uploading Date	
Transmission Date	