IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2977 of 2023

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M/s Sonu Hardware, a proprietary concern having its place of business at Khutauna Jhanjahrpur through its proprietor namely Manoj Kumar male aged about 52 years son of Lalbahadur Sah, resident of Khutauna, Near Indra Chowk, P.O.- Khutauna, District- Madhubani- 847227.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Additional Commissioner of State Taxes (Appeals), Darbhanga Division, Darbhanga.
3. The Assistant Commissioner of State Taxes, Jhanjahrpur Circle, Jhanjahrpur. (2018-2019).

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Gautam Kumar Kejriwal, Advocate Mr. Atal Bihari Pandey, Advocate Mr. Mukund Kumar, Advocate
For the Respondent/s	:	Mr.Vivek Prasad, GP-7

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE MADHURESH PRASAD
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 07-04-2023

The contentions raised by the learned counsel for the petitioner in the above writ petition is that the order was passed in total violation of principles of natural justice specially when the matter was preponed from the date of hearing noticed in the show cause notice and peremptorily the impugned order, Annexure-6, dated 05.03.2020 was passed.

The learned State counsel, however, points out that the operative portion of the order shows non-compliance of the essential requirement of claiming input tax credit under Section 16(4) of the Bihar Goods and Services Tax Act, 2017.

The show cause notice is at Annexure-4, which shows the date by which reply has to be submitted, indicated as on 10.03.2020. Annexure-5 is the objection filed on-line by the assessee dated 10.03.2020. The order at Annexure-6, is passed on 05.03.2020 long before the date notified for filing of objections.

We are convinced that there is total violation of principles of natural justice. As such, we set aside the impugned order dated 05.03.2020 (Annexure-6); summary of order dated 06.03.2020 passed in GST DRC-07 (Annexure-6A) and order dated 10.01.2023 passed in Appeal No. AD100820000901X (Annexure-8) without any observation on the merits and direct the assessing officer to fix a date, notify the date of hearing and hear the objections and pass a reasoned order, within a period of three months from the date of receipt of certified copy of the order.

Writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

Sujit/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	12.04.2023
Transmission Date	