IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12624 of 2019

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M/s Parsvnath Developers Ltd. through its director Mr. Pradeep Jain, gender Male age-54 Yrs. At and PO Budha Samirty Udyan Project, Old Jail, Near Railway Station, Frazer Road, Patna.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Bailey Road, P.S. Sachivalay, Dist.-Patna
2. The Principal Secretary Finance, State of Bihar, Patna
3. The Additional Commissioner of State Tax, Patna West Division, Antaghat, Patna
4. The Deputy Commissioner, State Tax, Patna West Circle, Antaghat, Patna
5. The Joint Commissioner of State Tax, Patna West Circle, Antaghat, Patna
6. The Treasury Officer, District Collectorate, Antaghat, Patna

... ... Respondent/s

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Appearance :

For the Petitioner/s : None

For the Respondent/s : Mr. Vivek Prasad (GP7)

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

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 01-08-2023

1. Consistently, there is no appearance for the petitioner. We have looked into the records and also heard the learned Government Pleader.

2. In the writ petition, the petitioner challenges Annexure-3 and Annexure-5 notices. The assessment year is 2011-12 and the petitioner is said to have filed Annexure-2

returns for the said year. Annexures-3 and 5 are said to be reminders to respond to a notice issued under Section 33 of the Value Added Tax Act, 2005.

3. The counter affidavit specifically speaks of a statutory notice having been issued on 24.05.2014 and Annexures-3 and 5 being only reminders issued by the Department, to which the petitioner has not responded. The assessment also is said to have been reopened on the basis of the audit objection. The petitioner has a contention that the audit objection as such has not been issued to the petitioner. In fact, the notice dated 24.05.2014, which is produced as Annexure-A, specifically indicates the observations made by the Comptroller and Auditor General having been enclosed. In any event, re-assessment can only be on the basis of the satisfaction of the Assessing Officer.

4. We find no reason to interfere with the show cause notices and we dismiss the writ petition on merits and also for non-prosecution.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Sunil/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	07.08.2023
Transmission Date	