

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14308 of 2023

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M/s S.P. Singla Constructions Private Limited

... .. Petitioner/s

Versus

The Union of India & Ors.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Rajat Mittal, Advocate Mr. Brisketu Sharan Pandey, Advocate Mr. Abhishek Kumar, Advocate
For the Respondent/s	:	Mr. Vivek Prasad, GP-7

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJIV ROY
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 05-10-2023 The petitioner is aggrieved by Annexure-P/1, which is an assessment order, which is also appealable. However, learned counsel for the petitioner points out that Annexure-P/8, notice dated 17.08.2023, fixed the time for filing reply and hearing as on 25.08.2023, while the order was passed on 24.08.2023, as is evident from Annexure-P/1 and Annexure-P/8.

Learned Government Advocate submits that he needs time for verifying how the said mishap occurred.

We are of the opinion that the order clearly shows the dates and there is nothing to verify as of now. The Department cannot come forth with an argument that in fact, the order was passed subsequent to 25.08.2023, since the order clearly



indicates the date of 24.08.2023.

Hence, for the above ground alone, we set aside the order passed at Annexure-P/1.

We direct the petitioner to file an objection on or before 19.10.2023, if not already filed and the Assessing Officer to fix the date of hearing on 07.11.2023, on which date, the matter shall be heard and finally disposed of.

Since, the assessment order itself is set aside, no demand survives as of now.

Writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

Sujit/-

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