IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14603 of 2023

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M/S S.P. Singla Constructions Private Limited A company registered under the Companies Act, 2013 having its Registered Office at 502, Kanaj Braj Complex, Boring Road, Patna- 800001 through its authorized signatory Mohinder Kumar (Male) aged about 49 Years, S/O Ishwar Dutt, Resident of Lajpat Nagar, Behind Meryland Hotel, Vishanpura, SAS Nagar, Mohali, P.S.- Zirakpur, District- Mohali, Punjab.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Department of Revenue, Ministry of Finance, New Delhi.
2. The Secretary, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
3. The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
4. The State of Bihar through the Commissioner-cum-Secretary, Commercial Taxes, Govt. of Bihar, Patna.
5. The Commissioner of State Tax The Department of State Tax, Government of Bihar, Vikash Bhawan, Patna.
6. The Additional Commissioner State Taxes (Appeal), Patna Central Division, The Department of State Tax, Government of Bihar, Patna.
7. The Joint Commissioner of State Tax, Patna Special Circle, The Department of State Tax, Government of Bihar, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Brisketu Sharan Pandey, Advocate
For the Respondent/s	:	Dr. K.N. Singh, .Additional Solicitor General

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJIV ROY
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 11-10-2023

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/5, notice dated 04.08.2023, fixed the time for filing reply and

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hearing as on 14.08.2023, while the order was passed on 24.08.2023, as is evident from Annexure-P/1 and Annexure-P/5.

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

3. We are of the opinion that the order clearly shows the dates and there is nothing to be verified as of now. The Department cannot come forth with an argument that in fact, the order was passed subsequent to 14.08.2023, since the order clearly indicates the date of 24.08.2023.

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

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

6. Writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

Anushka/-

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CAV DATE	
Uploading Date	13.10.2023
Transmission Date	

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