IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5371 of 2024

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Manoj Kumar Singh having its office at Madhkaul, Jafarpur, Belsaund, Sitamarhi, Bihar, 843316 through its Proprietor, Manoj Kumar Singh, aged about 45 years (M), Son of Madan Singh, Residing at S/o Madan Singh, Resident of Lichi Gachi Prabhat Nagar, Nazirpur Ahiyapur, Shekhpura, Seikhpur, Muzaffarpur, Musahri, Bihar-842002.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110 001.
2. The Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110 001.
3. The Commissioner, Central GST and Central Excise, Patna-II, Patna.
4. The Additional Commissioner, Central GST and CX, Jamshedpur, Jharkhand.
5. The Additional Commissioner, Central GST and Central Excise, Patna-II, Patna.
6. The Deputy/Asstt. Commissioner, Central GST and Central Excise Division, Darbhanga, Bihar.
7. The Deputy/Asstt. Commissioner (ARC), Central GST and Central Excise, Patna-II, Patna.
8. The Superintendent, Central GST and Central Excise, Patna-II, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Sriram Krishna, Advocate Mr.Amarjeet, Advocate
For the Respondent/s	:	Dr. K.N.Singh, A.S.G. Mr.Anshuman Singh, Sr. SC, CGST & CX

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 13-05-2024

The petitioner is aggrieved with the Annexure-P/4 order passed on 13.02.2024.

2. The first contention raised is that Annexure-P/3 email for adjournment filed by the Advocate was not considered. The

second contention is that no pre-consultation was carried out. The total liability mulcted on the petitioner was above Rs. 50 lakhs.

3. Insofar as the contention regarding consideration of the email, when a matter is posted for hearing, if the Advocate had any inconvenience, he or his representative should have gone before the authority and expressed his inability. The email itself is dated 16.01.2024, the date of hearing and it is issued only at 1:33PM. We do not think that merely on the basis of an email issued, the authority could have adjourned the matter that too sent in the afternoon. As far as the consultation is concerned, it is a matter, which can be agitated before the appellate authority.

4. Considering the fact that Annexure-P/4 is an appellable order, we do not find any reason to entertain the writ petition under Article 226 of the Constitution of India. The writ petition is dismissed with liberty to file an appeal, with just exceptions on limitation.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

Sujit/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	15.05.2024
Transmission Date	