IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7324 of 2024

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M/s. Honda India Power Products Ltd., A Limited Company incorporated under the provisions of Companies Act, 1956, having its Head Office at Plot No. 5, Sector 41 (kasna) Greater Noida Industrial Area, District Gautam Budh Nagar, Uttar Pradesh and having its Regional Office at Dr. Gopal Prasad Sinha, Near Hari Lal Sweets, West Boring Canal Road, P.S. Budha Colony, Patna through its Authorized Signatory, namely, Biswajit Mohapatra, Male, Aged about 48 years, son of Late Bhaktapriya Mohapatra, Resident of Tulsipur, P.S. Cuttack Sadar, District- Cuttack, Orissa.

... ... Petitioner/s

Versus

1. The Union of India Through the Principle Chief Commissioner, Customs, CGST and Central Excise, 2nd Floor, C.R. Building, Beerchand Patel Marg, Patna.
2. The Principle Chief Commissioner, Customs, CGST and Central Excise, 2nd Floor, C.R. Building, Beerchand Patel Marg, Patna.
3. The Joint Commissioner (Appeal), Office of Commissioner of Customs, CGST and Central Excise, 2nd Floor, C.R. Building, Beerchand Patel Marg, Patna.
4. The Assistant Commissioner, CGST and Excise Division, Patna West Circle, 6th Floor, B Block, Karpuri Thakur Sadan, Rajeevnagar, Ashiana- Digha Road, Patna.
5. The Superintendent, CGST and Excise, Phulwari Range, 6th Floor, B Block, Karpuri Thakur Sadan, Rajeevnagar, Ashiana- Digha Road, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Lokesh Kumar, Advocate
		Mr.S.D. Sanjay, Sr. Advocate
For the Respondent/s	:	Dr.K.N. Singh, Additional Solicitor General
		Mr.Anshuman Singh, Sr. SC, CGST & CX

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 01-05-2024 The petitioner is aggrieved with the dismissal of an appeal filed. The petitioner contends that there is violation of principles of natural justice. The learned counsel for the

petitioner specifically points to Paragraph 4 in the impugned order which says that personal hearing was conducted on 16.10.2023, but however, none appeared for the personal hearing either for the appellant or the respondents herein. The appeal is the one filed by the assessee who is the petitioner herein. The learned ASG on instructions submits that that the dates for hearing are auto-populated. It was incumbent upon the appellant to verify the date from the portal and appear before the appellate authority when the matter is posted.

2. We find absolutely no reason to interfere with the order under Article 226 since we do not find any violation of principles of natural justice. However, we make it clear that the petitioner would be entitled to make a further appeal before the GST Tribunal when the same is constituted.

3. The writ petition shall stand closed with the above reservation.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

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