IN THE HIGH COURT OF JUDICATURE AT PATNA
CIVIL REVIEW No.13 of 2021
In
Civil Writ Jurisdiction Case No.14802 of 2018

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M/S Ajay Kumar through Partner Smt. Mala Sinha

... ... Petitioner/s

Versus

1. The Union of India through the Commissioner Service tax Cum Central Excise. C.R. building B.C. Patel Path Patna.
2. The Joint Commissioner, CGST, Central revenue Building (ANNexi) B.C. Marg) Patna.
3. The Superintendent CGST and CX, CGST Range Phulwarisharif Rukanpura, Bailey Road Distt.-Patna.
4. The Senior D.E.N. Mechanical, E C Railway at aand P.O. danapur Distt.-Patna.

... ... Opposite Party/s

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Appearance :
For the Petitioner/s : Mr. Jitendra Kumar, Advocate
For the Opposite Party/s : Mr.Dr. K.N. Singh, ASG

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CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE ALOK KUMAR PANDEY

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

9 14-03-2024 The learned counsel for the respondents on instruction submitted that it is impracticable to implement the order dated 04.01.2024 in the absence of setting aside the impugned order in the writ petition. Respondents have admitted certain defects/ errors have been committed by the authorities while passing the impugned order which was the subject matter of C.W.J.C. (Respondent No.4).

2. Taking note of aforementioned submission on behalf

of the respondents, Civil Review petition stands allowed while recalling the order dated 29.08.2000 passed in C.W.J.C. No.14802 of 2018.

3. With the consent of the respective parties C.W.J.C. No.14802 of 2018 has been heard and disposed of afresh in the light of the admitted fact that in the impugned order dated 02.04.2018 there are certain material information has not been taken note of which was required to be provided by the railway respondents to that effect there are defects. Consequently the petitioner has made out a case so as to interfere with the order dated 2.4.2018 passed by the Joint Commission-cum-CGST Central Excise, Patna-I and it is set aside and the matter is remanded to the concerned authority to reassess after taking material information from the Railway authorities. Before taking any action against the petitioner, the petitioner shall be heard in the matter to the extent of giving a proposal of assessment with a material information. If such proposal / tentative assessment is provided to the petitioner, the petitioner is permitted to file his objection/explanation, if any, along with necessary materials and thereafter the Assessing Authority is hereby directed to pass final order after due consideration of each of the issue to be raised by the petitioner along with material information. The above

exercise shall be completed within a period of six months from the date of receipt of this order.

(P. B. Bajanthri, J)

(Alok Kumar Pandey, J)

Amit/-sanjeev/-

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