IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9205 of 2024

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Niranjan Kumar Mishra, Proprietor M/s Vikramshila Trading Company S/O Sitaram Mishra resident of Auranga, Rangaon, P.O. and P.S. Tarapur, Munger, Bihar- 813221.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Department of Revenue, New Delhi.
2. The State of Bihar through the Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. Deputy Commissioner of State Tax, Munger Bhagalpur, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Aman Raja, Advocate

For the Respondent/s : Dr. K.N.Singh, ASG
Mr. Anshuman Singh, Sr. SC, CGST & CX
Mr. Vivek Prasad, GP-7

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 18-12-2024

The contentions raised in the present writ petition on limitation are answered in **C.W.J.C. No. 4180 of 2024** and analogous cases, **M/s Barhonia Engicon Private Limited v. The Union of India and Ors.** vide judgment dated 27.11.2024, against the petitioner.

2. It is submitted on behalf of the petitioner that the assessment order impugned has been passed without granting a personal hearing under Section 75(4) of the GST enactments, in which circumstance, the impugned order and the order in Form

GST DRC-07 dated 30.08.2023 (Annexure-P3), are set aside on violation of the statutory mandate for notice of personal hearing and the matter is remitted to the Assessing Officer directing the assessee to appear before the Assessing Officer on 15.01.2025. If he appears on the date notified, or on a date once adjourned, the Assessing Officer shall after hearing the assessee pass orders within three months from the date of this judgment or within the limitation period provided, if not expired, whichever falls later.

3. The writ petition stands disposed of with the above directions.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Saurabh/-

AFR/NAFR	
CAV DATE	
Uploading Date	19.12.2024
Transmission Date	