IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11260 of 2024

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UltraTech Cement Limited (erstwhile Century Textiles and Industries Limited), a company registered under Companies Act, 1956 having its office at 7, 305, 3rd Floor, Grand Plaza, Fraser Road, District Patna 800001, Bihar through its Assistant General Manager Shri. Manmeet Parakh (Male, aged about 44 Years) son of Shri. Hansraj Parakh, resident of H. No. 47, Shastri Nagar, Near Birla Eye Hospital, Dadabadi, Kota, Ladpura, Rajasthan 324009.

... ... Petitioner/s

Versus

1. Union of India through the Secretary, Finance, North Block, New Delhi-110001.
2. Central Board of Indirect Taxes and Customs through its Secretary having its office at 47 B, CBIC, Department of Revenue, North Block, New Delhi 110001.
3. State of Bihar through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. Addl. Commissioner of State Tax (Appeal), Central Division Patna having its office at Central Revenue Building, (Annexe), Bir Chand Patel Path, Patna.
5. Asst. Commissioner of State Tax, Patna Special Circle, Patna, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Advocate
For the Respondent/s : Dr. K.N.Singh, ASG
Mr. Anshuman Singh, Sr. SC, CGST & CX
Mr. Vivek Prasad, GP-7
Ms. Roona, AC to GP-7
Mr. Sanjay Kumar, AC to 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. The appeal has also been dismissed on the ground of delay. In which circumstance, the impugned appellate order dated 04.05.2024 (Annexure-P5), assessment order and the order in Form GST DRC-07 dated 16.06.2023 (Annexure-P4 series) 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 after hearing the assessee shall 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	