

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13899 of 2024

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Shree Azad Transport Company Private Ltd., Jai Krishna Road, Patna City, Patna Branch, Patna-800007, through its Manager, Shri Yogendra Kumar Singh, male, aged about-52 years, Son of Sri Bachhan Prasad Singh, Resident of Jai Krishna Road, Patna City, Patna-800007.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner, Department of State Taxes, Govt. of Bihar, Patna.
2. The Additional Commissioner of State Taxes (Appeals), Patna East Circle, Patna.
3. The Assistant Commissioner of State Tax, Patna City West, Patna East, Bihar.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Hrishikesh, Advocate
For the Respondent/s : Mr. Vivek Prasad, GP-7

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE NANI TAGIA

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 04-12-2024

The petitioner, a transporter, is concerned with the penalty imposed on him by Annexure-2 order dated 19.12.2022.

The contention raised is of the show cause notice and the penalty order having been issued beyond the seven days, as prescribed under Section 129(3) of the Bihar Goods and Services Act, 2017 (for brevity 'the Act').

2. The petitioner also relies on two decisions of a Division Bench of this Court in ***C.W.J.C. No. 7985 of 2024 (Pawan Carrying Corporation vs Commissioner CGST & Central Excise & Ors)*** and ***C.W.J.C. No. 11021 of 2024 (M/s***



Kedia Enterprises vs. The State of Bihar & Anr).

3. Insofar as the facts of the case are concerned, the petitioner had stored some goods, in transit, in his godown. The respondent officers had inspected the godown between 15.10.2022 and 17.10.2022. A report was prepared and some of the goods were seized on 15.11.2022. A show cause notice was issued on 06.12.2022, after the seven days prescribed under Section 129(3). Later, the order at Annexure-2 was also issued on 19.12.2022 again beyond the seven days period provided under Section 129(3).

4. We follow the judgment of the Division Bench as cited by the learned Counsel to set aside the impugned order. Annexure-2 order dated 19.12.2022 will stand set aside.

5. The writ petition stands allowed.

(K. Vinod Chandran, CJ)

(Nani Tagia, J)

Nilmani/sujit

AFR/NAFR	NAFR
CAV DATE	N/A
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