IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.12270 of 2024

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M/s Ani Technologies Private Limited a private limited company registered under the provisions of Company Act, 1956 having its office at 222/223 B, Cowork Land LLP, Patliputra Kurji Road, Patliputra Colony, Patna, Bihar-800013, through its Authorised Signatory namely Soumya M., Female, aged about 30 years daughter of Mr. Madhava Murthy M, resident of 1436, 39th Cross, 20th Main, Abhudaya Play Home, Jayanagar 4th Block, Bengaluru South, Karnataka- 560041. ... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner cum Secretary, Commercial Taxes Department, Government of Bihar, Patna.
2. The Deputy Commissioner of State Tax, Patna City West, Patna, East, Bihar, Patna, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Mukund Kumar, Advocate
For the Respondent/s	:	Mr. Vikash Kumar, SC-11

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

3 27-08-2024 The petitioner is concerned with Annexure P/5 and the contention against it, is one of violation of principles of natural justice; specifically that of no personal hearing having been afforded. Reference was made to Annexure P/4, which is

the format of uploading the reply to the show cause notice. There is a clear option provided for personal hearing, which the petitioner has requested for.

2. A detailed reply was also filed and uploaded, to the show cause notice.

3. The Department contends that though a personal hearing was not conducted, the entire objections filed were dealt with elaborately in the impugned order. If that was sufficient, there was no requirement for a specific option to be provided for personal hearing.

4. Admittedly, no personal hearing was afforded to the petitioner. In such circumstances, we set aside the impugned order only for that technical reason. We make it clear that we have not made any observation on the merits of the matter.

5. The petitioner will appear before the 2nd respondent on 12.09.2024 on which date or within one week therefrom, the matter shall be heard giving a reasonable opportunity for personal hearing and the assessment order passed within two months thereafter.

6. Since the impugned assessment is within the period of limitation, we make it clear that no ground of

limitation can be taken by the petitioner if the assessment order is passed within the time specified by us.

7. The writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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