

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12127 of 2024

Singh Engicon India Private Limited a company registered under Companies Act, 1956 having its office at C/o Shiv Chandra Prasad Singh, Jalalpur, Near DPS More, Bailey Road, Danapur, Patna, District-Patna-801503, Bihar through its Authorized Signatory Raushan Kumar (Male, aged about 43 years), son of Shashi Bhushan Singh, resident of near Girls High School, Bihta, District Patna, Bihar-801103.

... .. Petitioner/s

Versus

1. Union of India through the Secretary, Finance, North Block, New Delhi-110001.
2. Central Board of Indirect Taxes and Customs, Ministry of Finance, Government of India having its office at North Block, New Delhi-110001.
3. State of Bihar through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. Asst. Commissioner of State Tax, Danapur-1, Patna West, Bihar.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Advocate
For the Respondent/s : Dr. K.N. Singh, Additional Solicitor General

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE NANI TAGIA
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

5 04-12-2024 In the above case, the show-cause notice has been challenged on the ground of limitation which stood extended by notifications, which were also challenged in the writ petition.

2. The question of limitation has been answered in *C.W.J.C. No. 4180 of 2024* titled *M/s Barhonia Engicon Private Limited v. The State of Bihar & Ors.*; against the assessee.

3. In the above circumstances, the assessee shall



appear before the Assessing Officer on 20.12.2024, and file a detailed objection. The assessee shall also be afforded an opportunity for personal hearing; which date shall be fixed on 20.12.2024 with an acknowledgment received from the assessee or the authorized representative, who appears on 20.12.2024.

4. The opportunity of personal hearing shall be granted and the assessment finalized, in accordance with law.

5. The writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Nani Tagia, J)

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