

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12067 of 2024

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M/s Mother India Construction Pvt. Ltd. a Private Limited Company Having GSTIN-10AABCM9485HIZF and its Office at ASPURA HOUSE, ROAD NO. 3, Sanjay Gandhi Nagar Kankarbagh, Patna-800020 through its authorised Director Sri Chandra Sen Singh Gender-Male, aged about 61 Years, Son of Late Nathuni Singh Resident of Road No. 3, sanjay Gandhi Nagar, Hanuman Nagar Kankarbagh, Patna, P.S. Patrakar Nagar, P.O. Lohiya Nagar, 800020.

... .. Petitioner/s

Versus

1. The Union of India through the Finance Secretary , Department of Revenue, Govt. of India, New Delhi.
2. The Government of India, Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The State of Bihar through the Principal Secretary, State Tax, Bihar, Patna having its Office at Vikas Bhawan, Patna.
4. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
5. Joint Commisioner of State Tax, South Circle-2, Patna West, Bihar, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Bijay Kumar Gupta, Advocate
For the Respondent/s	:	Mr.Additional Solicitor General

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 28-11-2024

The contentions raised in the present writ petition on limitation is 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 dated 18.01.2024 (Annexure-P2) and Annexure-P2A 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 19.12.2024. If he appears on the date notified, or on a date once adjourned, the Assessing Officer 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)

ranjan/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	
Transmission Date	NA

