IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.13405 of 2024

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Amitamshu Tradcon Private Limited a Private Limited Company incorporated under the Companies Act, 1956 having its office at C/o Anil Kumar, At Bihat, Tola Gurdaspur, Bihat, Begusarai- 851135, Bihar through its Director Amit Kumar (Male, aged about 38 years) son of Anil Kumar Resident of N.H. 31, Bihat, Zero Mile, Begusarai- 851135, Bihar.

... ... 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 Vikash Bhawan, Patna.
4. Asst. Commissioner of State Tax, Audit, Darbhanga Division, Darbhanga, Bihar.
5. Asst. Commissioner of State Tax, Begusarai Circle, Bihar.

... ... Respondent/s

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with

Civil Writ Jurisdiction Case No. 13825 of 2024

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Amitamshu Tradcon Private Limited, a Private Limited Company Incorporated under the Companies Act, 1956 having its office at C/o Anil Kumar, At Bihat, Tola Gurdaspur, Bihat, Begusarai- 851135, Bihar through its Director Amit Kumar (Male, aged about 38 years) son of Anil Kumar resident of N.H. 31, Bihat, Zero Mile, Begusarai- 851135, Bihar.

... ... 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, Audit, Darbhanga Division, Darbhanga, Bihar.
5. Asst. Commissioner of State Tax, Begusarai, Circle, Bihar.

... ... Respondent/s

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Appearance :
(In Civil Writ Jurisdiction Case No. 13405 of 2024)

For the Petitioner/s	:	Mr. D.V.Pathy, Advocate
For the Respondent/s	:	Dr. K.N. Singh, ASG Mr. Vivek Prasad, GP-7 Ms. Roona, AC to GP-7 Mr. Sanjay Kumar, AC to GP-7

(In Civil Writ Jurisdiction Case No. 13825 of 2024)

For the Petitioner/s	:	Mr. D.V.Pathy, Advocate
For the Respondent/s	:	Dr. K.N. Singh, ASG 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 : 19-12-2024

The contentions raised in the present writ petitions 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 orders impugned have been passed without granting a personal hearing under Section 75(4) of the GST enactments, in which circumstance, the impugned orders and the orders in Form GST DRC-07 dated 30.10.2023 and 21.04.2024 (Annexure P-5 series) respectively, 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 petitions stand disposed of with the above directions.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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AFR/NAFR	
CAV DATE	N/A
Uploading Date	20.12.2024
Transmission Date	N/A