IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13460 of 2024

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M/S Patliputra Hytech Infra Parivate Limited,

... ... Petitioner/s

Versus

The State of Bihar

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Sharwan Kumar, Advocate
Mr. Anuranjan Patel, Advocate
Ms. Pragya Sinha, Advocate
Mr. Abhishek Kumar, Advocate

For the Respondent/s : Mr. Vikash Kumar, Standing Counsel (11)

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

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 13-09-2024 The petitioner is aggrieved with Annexure-P/3 order passed by the Assessing Officer; on three counts; (i) with respect to date having not been shown in the order (ii) with respect to no digital signature having been made and (iii) also the DIN having not been disclosed in the order.

2. The learned Government Advocate submits that DIN is for the purpose of opening the portal itself without which the order cannot be uploaded. Admittedly, in the present case, the order was uploaded. As far as the non-mentioning of date, it is pointed out that DRC-7 has been issued which is dated 30.09.2023, also produced by the petitioner. Hence, the order date is also 30.09.2023, as is revealed from the files which are

produced before us. Insofar as the digital signature, reliance is placed on **C.W.J.C. No. 1200 of 2023** titled **Rakesh Ranjan Vs. The State of Bihar & Ors.;** wherein, this Court had found that any other mode of signature also is permissible under Rule 26(3) of the Bihar Goods and Services Tax Rules, 2017.

3. We are now concerned only with the fact that there is no date in the order at Annexure-P/3. True, the GST DRC-7 issued, shows the date as 30.09.2023, which is the demand issued based on the order. There is no presumption that the order is also issued on the very same date. An appeal has to be filed within three months or within a further period of one month explaining the delay under Section 107 of the Bihar Goods and Services Tax Act (for brevity, BGST Act). There is absolutely no way of determining the limitation period going by the order at Annexure-P/3 for the short reason of the date having not been disclosed in Annexure – P/3.

4. We set aside the order at Annexure-P/3 and direct the Assessing Officer to make fresh assessment after issuing notice to the petitioner and allowing them the opportunity to file objection as also a personal hearing as required under Section 75(4) of the BGST Act.

5. We make it clear that we have not made any

observation on the merits of the Assessment Order.

6. The petitioner shall appear before the Assessing Officer on 25.09.2024 and file an objection to the show-cause notice. The Assessing Officer shall fix a further date for personal hearing, on 25.09.2024, within two weeks therefrom, and complete the assessment within a month from the date of hearing.

7. The writ petition stands disposed of.

(K. Vinod Chandran, CJ)

(Nani Tagia, J)

Siddharth Sagar/
aditya

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