IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.13546 of 2024

==

M/s Gupta and Sons, a Proprietorship Concern having GSTIN-10AEBPP8938B1ZT and its principal place of business is at Bashushree Cinema Road, Sitamarhi, Bihar, 843302, through its proprietor Sri Raktoo Prasad, Gender- Male, aged about 55 years, Son of Sri Kishori Sah, Resident of Ward No.-18, Mohalla- Janki Asthan, Purani Math, P.O.- Sitamarhi, P.S.- Sitamarhi, Dist- Sitamarhi, Bihar-843302.

... ... 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 Kar Bhawan, Patna.
4. The Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
5. The Joint Commissioner of State Tax, Sitamarhi Circle, Tirhut Division Bihar.
6. The Deputy Commissioner of State Tax, Sitamarhi Circle, Tirhut Division, Bihar.
7. The Assistant Commissioner of State Tax, Sitamarhi Circle, Tirhut Division, Bihar.

... ... Respondent/s

==

Appearance :

For the Petitioner/s	:	Mr. Bijay Kumar Gupta, Advocate
For the Respondent/s	:	Dr. K.N. Singh, ASG Mr. Vikash Kumar, SC-11

==

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 petition 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 order impugned has been passed without granting a personal hearing under Section 75(4) of the GST enactments, in which circumstance, the impugned order and the order in Form GST DRC-07 dated 09.04.2024 (Annexure P2 series), 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 petition stands disposed of with the above directions.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

avinash/-

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