IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17748 of 2024

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M/s ACC Limited (Previously known as M/s Associated Cement Companies Ltd) a Company incorporated under provisions of the Indian Companies Act, 1913, having its Office at Samridhi Complex, S.P. Verma Road, Police Station - Gandhi Maidan, District - Patna (Bihar) through its authorized signatory namely Alok Mathur @ Mathur Alok, aged about 54 years, Son of Shyam Lal Mathur @ Mathur Shyam Lal, a resident of House No. B- 3/41, Yogiraj Residency, 30 Mtr Road, near Narayan Gardens, Police Station - Vadodara, District - Vadodara, Gujarat- 390021.

... ... Petitioner/s

Versus

1. The Union of India through the Finance Secretary, Department of Revenue, Government 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. The Joint Commissioner of State Tax, Patna Special Circle, Patna Central, Bihar, Patna.
6. The Deputy Commissioner of State Tax, Patna Special Circle, Patna Central, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Sanjeev Kumar, Advocate
For the Respondent/s	:	Mr. Anshuman Singh Sr. SC, CGST&CX
		Mr. Shivaditya Dhari Sinha, JC to ASG
		Mr. Amarjeet, JC to ASG

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE NANI TAGIA
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 03-12-2024

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 21.08.2024 (Annexure-P/4) and Annexure-P/4A are set aside on the ground of 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 20.12.2024. If the assessee appears on the date notified, or on a date once adjourned, the Assessing Officer shall pass orders after hearing the assessee 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)

(Nani Tagia, J)

ranjan/-

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