IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.675 of 2024

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M/s Mamta Auto, a partnership firm through its Partner namely Shahid Perwez having its head Office at Ballia Bazar, Lakhminia, in the District of Begusarai, State-Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Taxes, Government of Bihar, New Secretariat, Bailey Road, Patna-800001.
2. The Additional Commissioner (Appeals), State Taxes, Division-Darbhanga. Near Bus Stand, Laheriasarai, P.S.-Laheriasarai, District-Darbhanga.
3. The Assistant Commissioner of State Taxes, Circle-Begusarai.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Rajni Kant Jha, Advocate Ms. Prisu Snehil, Advocate
For the Respondent/s	:	Mr.Vivek Prasad, GP-7

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 25-04-2024

The petitioner is aggrieved with Annexure-P/2 order passed on 08.03.2020; which, the petitioner says, is even before the time given for filing objections as per the show cause notice. The show cause notice is produced as Annexue-P/3, wherein the petitioner was required to furnish his objections before 10.03.2020. Admittedly, the assessment order at Annexure-P/2 was passed on 08.03.2020, prior to that date.

2. An appeal was filed in which Annexure-P/1 was passed. The appeal was filed within time and the petitioner had

raised a contention that there is clear violation of the principles of natural justice. The appellate authority also failed to consider to matter in the correct perspective.

3. Finding the order passed to be clearly in violation of principles of natural justice, Annexure-P/1 order dated 31.07.2023 and Annexure-P/2 order dated 08.03.2020 are set aside.

4. The objections are said to be on record as of now.

5 The petitioner would appear before the Assessing Officer on 09.05.2024, on which date either the matter would be heard or a date given for hearing and after conducting hearing, a speaking order passed.

6. The writ petition is disposed of making it very clear that we have not stated anything on the merits of the assessment.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

Sujit/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	26.04.2024
Transmission Date	