IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19382 of 2024

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M/s Krishna Enterprises a Proprietorship firm having GSTIN-10ATMPJ1900F1ZD and its office at- Alankar Sun City, Sandalpur, Alamganj, Patna, Bihar, 800007, through its Proprietor Saroj Prasad Jaiswal, Gender- Male, aged about 62 years, Son of Mahendra Prasad Jaiswal, Flat No.- 204, Block- C, Alankar Sun City Apartment, P.O.- Gulzarbagh, P.S.- Alamganj, Near- Kumhrar Flyover, Gulzarbagh, District- Patna, Bihar-800007.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, State Tax, Bihar, Patna having its Office at Kar Bhawan, Patna.
2. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Joint Commissioner of State Tax, Kadam Kuan Circle, Patna, Bihar.
4. The Deputy Commissioner of State Tax, Kadam Kuan Circle, Patna, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Bijay Kumar Gupta, Advocate
For the Respondent/s	:	Mr.Government Pleader 07

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

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 20-12-2024

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 dated **04.05.2024 Annexure-P1** and **Annexure-P1/A** 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 **07.01.2025.** 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)

(Nani Tagia, J)

ranjan/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	20.12.2024
Transmission Date	NA