

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8002 of 2025

Sarvshree Maa Kali Enterprises Hardia, Rajauli, Nawada through its Proprietor Amarjit Singh, Gender- Male, aged about 53 years, Son of Late Mathura Singh, resident of Village- Hardia, Police Station - Rajauli in the district of Nawada.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
2. The Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
3. The Commissioner, Commercial Taxes Department, Patna, Bihar.
4. The Joint Commissioner, Commercial Taxes, Nawada Circle, Nawada.
5. The Deputy Commissioner, Commercial Taxes, Nawada Circle, Nawada.
6. The Certificate Officer-cum-Assistant Commissioner, Commercial Taxes, Nawada Circle, Nawada.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr. Raj Kumar
For the Respondent/s : Mr. Standing Counsel (11)

CORAM: HONOURABLE MR. JUSTICE A. ABHISHEK REDDY
ORAL ORDER

2 15-05-2025 Without going into merits or demerits of the case, the present writ petition is disposed of at the stage of admission with the consent of both the parties.

2. As the petitioner is only challenging the notice issued under Section 7 of the Act, the petitioner is directed to file his objections under Section 9 before the Authority within a period of four weeks from today. On receipt of the objections from the petitioner, the same shall be considered and a reasoned order passed by the Certificate Officer under Section 10 within a



period of 12 weeks thereof. It is needless to mention that before passing any orders, the petitioner shall be given an opportunity of hearing. The petitioner is entitled to raise all issues/ grounds before the authority and the same shall be dealt with in accordance with law. Any orders passed shall be communicated to the petitioner.

3. Till such time, the passing of the final orders, the respondents are directed not to take any coercive steps against the petitioner. In case the petitioner does not cooperate with the proceeding, the authority is free to pass orders and take necessary action.

4. With the above direction, the present writ petition stands disposed of.

(A. Abhishek Reddy, J)

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