**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No.9979 of 2022**

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M/S Jauhar Lal Biswas S/o Late Gosto Bihari Biswas, M aged 72 years, resident of Biswas Bhawan, Chandmari Road, Kankarbagh, P.S.-Kankarbagh, District-Patna.

... ... Petitioner/s

Versus

1. The Union of India through the Commissioner of Central Tax, Bihar GST Bhawan, Bir Chand Patel Path, Patna.
2. The Commissioner of Central Tax, Bihar GST Bhawan, Bir Chand Patel Path, Patna.
3. The Deputy Commissioner of Central GST, Patna Central Division, Chandrapura Palace, Bank Road, West Gandhi Maidan, Patna.
4. The Assistant Commissioner of Central GST, Patna Central Division, Chandrapura Palace, Bank Road, West Gandhi Maidan, Patna.
5. The Superintendent, CGST, Patna (Central) Division, Chandrapura Palace, Bank Road, West Gandhi Maidan, Patna.

... ... Respondent/s

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**Appearance :**

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| For the Petitioner/s | : | Mr. Alok Kumar @ Alok Kr Shahi, Advocate |
| For the Respondent/s | : | Dr. Krishna Nandan Singh, Sr. Advocate (ASGI) |
| | : | Mr. Anshuman Singh, Sr. SC, CGST & CX |
| | : | Mr. Shivaditya Dhari Sinha, Advocate |

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**CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI**
**and**
**HONOURABLE MR. JUSTICE SUNIL DUTTA MISHRA**

ORAL ORDER

**(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)**

10 06-03-2025 In the instant writ petition, petitioner has prayed for following reliefs:-

> *"a) For issuance of writ of Certiorari, quashing Demand cum showcause notice dated 22.04.19 (Annexure-3) and hearing notice dated 8.04.22 (Annexure-1) issued by Respondent no 4 as time barred and respondent had estimated the taxable value as per best Judgement assessement method for the period 2013-14 and 2014-15.*

> *b) For issuance of writ of mandamus directing the respondent s not to take any coercive action against the petitioner until the disposal of the present writ petition."*

2. Core issue involved in the present *lis* is whether demand-cum-show cause notice dated 22.04.2019 issued by the respondents is in order or not? In view of the subsequent event relating to issuance of further notice in the year 2022.

3. Perusal of the records, sufficient material is not forthcoming to the extent that notice dated 22.04.2019 has been served on the petitioner. No doubt, certain postal track consignment document has been placed *vide* Annexure-D on behalf of the respondents which does not reveal two things; namely, petitioner's name and address and who has received the consignment. Further in respect of email communication is concerned, it is also disputed by the learned counsel for the petitioner to the extent that it has not been received. In this regard, today it was pointed out from extract of the particular date to indicate that petitioner counsel is not in receipt of email dated 23.04.2019.

4. In the light of these facts and circumstances, petitioner is provided one opportunity to file his explanation/reply to demand-cum-show cause notice dated 22.04.2019 within a period of two months from today leaving

open all the contentions to be urged by the respective parties. Thereafter, the concerned officials-respondents are hereby directed to proceed in accordance with law and complete the proceedings within a period of six months from the date of receipt of the petitioner’s explanation/reply to the demand-cum-show cause notice dated 22.04.2019.

5. To the above extent, present writ petition stands allowed in part.

**(P. B. Bajanthri, J)**

**(Sunil Dutta Mishra, J)**

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