IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17383 of 2024

==

M/s S.P. Singla Constructions (JV) through its Authorised Signatory Niraj Prasad, Male, aged about 44 Years S/o Naresh Prasad, Resident of Banke Bazar, Gaya-824217 having Registered Office at 402, Pushpanjali Place, Boring Road, Patna, Bihar-800001.

... ... Petitioner

Versus

1. State of Bihar through the Secretary, Department of Finance Office at Main Secretariat, Patna-800015
2. Assistant Commissioner of State Tax Patna Central-1, Patna West Office at Kautilya Bhawan, Anta Ghat, Patna-800001
3. Central Board of Indirect Taxes and Customs Office at North Block, Central Secretariat, New Delhi, Delhi-110001.

... ... Respondents

==

Appearance :

For the Petitioner/s	:	Mr. Amarjeet, Advocate Mr. Rajat Mittal, Advocate Mr. Prabhat Kumar Singh, Advocate Mr. Suprateek Neogi, Advocate
For the Respondent/s	:	Mr. Vikash Kumar, SC-11

==

CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE ASHOK KUMAR PANDEY

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

4 24-04-2025 Heard learned counsel for the petitioner, learned counsel for the CGST and CX and learned Standing Counsel No.11 for the State of Bihar.

2. Challenge in the present writ application is to the Notification No. 56 of 2023 and Notification No. 60 of 2023 issued by respondent no.1. So far as the challenge in this case is concerned, it is liable to fail in view of the judgment of the learned coordinate Bench of this Court in CWJC No. 4180 of

2024 and other analogous matters decided on 27.11.2024.

3. The petitioner has also challenged the order dated 21.08.2024 and corresponding DRC-07 of the same date passed under Section 73(9) of the Bihar Goods and Services Tax, 2017 (hereinafter referred to as 'the BGST Act, 2017').

4. Learned counsel for the petitioner submits that the impugned order has been passed in breach of the statutory mandate of giving an opportunity of hearing if any adverse order is intended to be passed by the respondent authority. This has not been complied with.

5. Contrary to the aforesaid stand of the petitioner, learned Standing Counsel for the State has taken a plea that the impugned order has been passed only after giving an opportunity of hearing to the petitioner. He has taken this Court through the averments made in the impugned order wherein it is stated that the taxpayer representative Md. Saiz Aziz, a Certified Management Accountant (CMA) appeared before the authority on 18.04.2022 and submitted the reconciliation of the discrepancy. It is pointed out that earlier the petitioner was served with a show-cause notice-cum-DRC-01 under Section 73(1) of the BGST/CGST Act, 2017 whereafter he had filed a reply and prayed for an adjournment of four weeks. In compliance with the principles of natural justice and fair play in action, the petitioner was granted time to explain the reason for the discrepancies.

6. Having gone through the uncontroverted averments made in the impugned order with regard to affording opportunity of hearing to the petitioner, this Court is of the considered opinion that the plea of the petitioner of the order having been passed in violation of the statutory requirement of giving an opportunity of hearing cannot succeed.

7. Finding no jurisdictional error in the impugned order, this Court declines to entertain the writ application. Liberty would, however, be available to the petitioner to avail it's remedy if any available to the petitioner in accordance with law.

8. The writ petition stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Ashok Kumar Pandey, J)

Rishi/-

U			