IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.77 of 2025

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M/s ANI Technologies Private Limited, a private limited company registered under the provisions of Companies Act, 1956 having its office at 222/223 B, Cowork Land LLP, Patliputra Kurji Road, Patliputra Colony, Patna, Bihar - 800013, through its Authorised Signatory Namely Kilari Jhon, male, aged about 25 years, C/o Kilari Guru, 1-1, Potnuru, Visakhapatnam, Andhra Pradesh, Pin 351219.

... ... Petitioner.

Versus

1. The State of Bihar through the Commissioner cum Secretary, Commercial Taxes Department, Government of Bihar, Patna.
2. The Deputy Commissioner of State Tax, Patna City West: Patna, East: Bihar, Patna, Bihar.

... ... Respondents.

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Appearance :

For the Petitioner	:	Mr. Sandeep Sachdeva, Advocate.
		Mr. Mukund Kumar, Advocate.
For the State	:	Mr. Vivek Prasad, GP-7.

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

ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 13-02-2025

In the instant writ petition, petitioner has prayed for the following relief(s):

> “a) For issuance of a writ in the nature of certiorari for quashing of the impugned order dated 25.07.2024 **(Annexure-P/5)** passed by Respondent No.2 for the period 2019-20 under Section 73 of the Bihar Goods and Service Tax Act, 2017 **(“BGST Act”)** as same being illegal and violative of principles of natural justice as well as

contrary to the provisions of Section 75(4) and (5) of the BGST Act.

b) For issuance of a writ in the nature of certiorari for quashing of the impugned show cause notice dated 22.05.2024 **(Annexure-P/2)** passed by Respondent No.2 as same being illegal and contrary to the provisions of law.

c) For further issuance of a writ or order or direction to stay the effect and operation of the impugned order and/or may restrain the respondents from taking any further coercive action against the Petitioner for recovery of the amount of tax and penalty in demand during the pendency of the present writ petition.

d) For grant of any other relief or reliefs to which the Petitioner is found entitled in the facts and circumstances of this case."

2. Petitioner has a statutory remedy of appeal before the Appellate Authority and he has not exhausted on the score that there is a violation of principles of natural justice in the light of the material information placed on record.

3. Show cause notice was issued on 22.05.2024. Petitioner had sought for adjournment on 10.06.2024. Thereafter he had filed his reply to the show cause notice on

19.06.2024. In his reply dated 19.06.2024, he had sought for personal hearing. On the other hand, on 11.07.2024, notice was issued while indicating Due Date to Reply as 18.07.2024. In yet another column of Personal Hearing, it is stated as Yes.

4. The overall contention of the petitioner is that he has not been provided personal hearing in the light of his request in the reply dated 19.06.2024. Therefore, the impugned action of the respondents is liable to be set aside and remanded and opportunity of personal hearing is warranted.

5. Per contra, learned counsel for the respondents resisted the aforementioned contention and submitted that personal hearing was afforded on 18.07.2024 and the same has not been availed by the petitioner. Therefore, petitioner has a remedy of filing appeal before the Appellate Authority against the impugned action of the respondents.

6. Heard the learned counsel for the respective parties.

7. Short question for consideration in the present lis is whether petitioner has been provided personal hearing in the light of his request on 19.06.2024 or not?

8. Perusal of Annexure-P/6, there are number of columns. Insofar as Issue Date is concerned, it is dated 11.07.2024, Due Date to Reply is 18.07.2024, Personal Hearing, it is stated as Yes.

9. Personal hearing could be provided only after completion of the pleadings. Pursuant to the show cause notice dated 22.05.2024, petitioner had submitted his reply on 19.06.2024 in which he has specifically requested for personal hearing. The personal hearing date is not indicated in Annexure-P/6. On the other hand, what has been indicated is Due Date to Reply. There may be certain lack of communication or error in Annexure-P/6 insofar as Personal Hearing column is concerned to the extent of not indicating the date of Personal Hearing. Resultantly, petitioner has not been provided personal hearing and it is in violation of Article-14 of the Constitution.

10. Accordingly, the petitioner has made out a case so as to interfere with the impugned order dated 25.07.2024 (Annexure-P/5) passed by Respondent No.2 and it is set aside. Matter is remanded to the concerned authority to fix a date of personal hearing to the petitioner within a period of two weeks from the date of receipt of this order. Thereafter, the concerned authority is hereby directed to pass a detailed speaking order after due consideration of reply to the show cause notice read with the contentions to be urged by the petitioner in the personal hearing and communicate the same at the earliest.

11. With the above observations, instant writ petition stands allowed.

(P. B. Bajanthri, J)

(Sunil Dutta Mishra, J)

P.S./-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	18.02.2025.
Transmission Date	NA