IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1079 of 2025

==

M/S Singh Traders, a Proprietorship Firm concern having its office at Sakaddi, Sakaddi, Koilwar, Bhojpur, Bihar-802160 through its Proprietor Ajay Kumar Singh Gender-Male, aged about 53 years, Son of Birendra Singh, Resident of Village Sakaddi, P.S.- Koilawar, District-Bhojpur, Bihar-802160.

... ... Petitioner

Versus

1. The State of Bihar, through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. The Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Deputy Commissioner of State Tax, Shahabad, Patna West, Bihar.
4. The Union of India, through the Under Secretary, Finance Department, Govt. of India, New Delhi.

... ... Respondents

==

Appearance :

For the Petitioner	:	Mr. Aditya Prakash, Advocate Mr. Rudra Pratap Singh, Advocate Mr. Akshansh Ankit, Advocate
For the State	:	Mr. Vikash Kumar, SC-11
For the UoI	:	Mr. Anshuman Singh, Senior SC

==

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

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

2 18-06-2025 Heard learned counsel for the petitioner and learned Standing Counsel- 11 for the State respondents.

2. This writ application has been filed seeking the following reliefs:-

> "i) The show cause notice vide Reference No.- ZD101223023599P dated 19.12.2023 (as contained in Annexure-P1) issued by the Respondent No.-3 for tax, interest and penalty amounting to Rs.4,35,684.00

under the CGST and Rs.4,35,684.00 under the BGST Act for the period April 2018 to March 2019 in Form DRC-01 be quashed as the show cause notice is time barred in view of the provision of Section 73 BGST/CGST Act, 2017.

ii) The order vide Reference No.-ZD100424039751S, dated 29.04.2024 (as contained in Annexure-P2) in form of DRC-07 passed by the Respondent No-3 demanding tax, interest and penalty amounting to Rs.4,35,684.00 under the CGST and Rs.4,35,684.00 under the BGST Act the CGST/BGST Act-2017 for the period April, 2018 to March, 2019 in Form GST DRC-07 without providing sufficient opportunity in violation of principles of natural justice as the order was not served on the petitioner be quashed as the order was not served on the petitioner and the Order is time barred in view of the provision of Section 73(2) & (10) BGST/CGST Act, 2017.

iii) For issuing a writ of certiorari or any other appropriate writ quashing/setting aside the notification No.-56/2023 CT dated 28.12.2023 extending the time limit specified under Section 73(2) and (10) of the CGST Act, 2017 by virtue of the powers under section 168A of the Act is unjustified as extension has to be for special circumstances and the same

> was not recommended by the GST Council as mentioned in the section itself. Having once extended the period by virtue of notification No. 13/2022 CT dated 05.07.2022, no subsequent extension could be made by Respondent No. 4 as there is no such circumstances.
>
> iv) For granting any other relief(s) to which the petitioner is otherwise found entitled to in accordance with law."

3. At the outset, learned counsel for the petitioner submits that this case would be covered by the views expressed by the Hon'ble Division Bench of this Court vide judgment dated 09.01.2025 passed in Civil Writ Jurisdiction Case No. 18648 of 2024.

4. The submission is that the assessment order impugned in the present writ application has been passed without granting a personal hearing as envisaged under Section 75(4) of the Goods and Services Tax Act. The same contention of this petitioner in CWJC No. 18648 of 2024 has been upheld by the Hon'ble Division Bench and the impugned orders in the said case were set aside on the ground of violation of the statutory mandate for notice of personal hearing and the matter was remitted to the Assessing Officer.

5. Learned counsel for the petitioner submits that similar view be taken in the present case as well, the impugned orders be set aside and the matter be remitted to the Assessing Officer to pass fresh order after giving appropriate opportunity of personal hearing to the petitioner.

6. Yesterday, when the matter was called out and the copy of judgment dated 09.01.2025 passed in CWJC No. 18648 of 2024 was placed before this Bench, the matter was adjourned to enable Mr. Vikash Kumar, learned Standing Counsel-11 to go through the judgment of the Hon'ble Division Bench and take a plea in this case.

7. Today, Mr. Vikash Kumar, learned Standing Counsel-11 submits that it seems to be identically situated, therefore, this Court may pass a similar order.

8. Taking note of the aforementioned submissions, without going into the merit of the case, this Court sets aside the impugned order dated 29.04.2024 (Annexure 'P2') passed by Respondent No. 3 with respect to the period 2018-2019.

9. The matter is remitted to the Respondent No. 3 with a direction that he would give personal hearing to the petitioner through its authorized representative and thereafter shall pass orders.

10. Taking note of the request of Mr. Vikash Kumar, learned Standing Counsel-11, this Court directs the petitioner to appear before the Assessing Officer on 30th June, 2025 whereafter the Assessing Officer shall pass the orders within three months or within the limitation period provided, if not expired, whichever falls later.

11. This writ application stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Ashok Kumar Pandey, J)

lekhi/-

U			