IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18648 of 2024

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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.-Koilwar, District-Bhojpur, Bihar-802160.

... ... Petitioner/s

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.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Rudra Pratap Singh, Advocate Mr. Akshansh Ankit, Advocate
For the Respondent/s	:	Mr. Government Pleader (7)

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 09-01-2025

The contentions raised in the present writ petition on limitation are answered in **C.W.J.C. No. 4180 of 2024** and analogous cases, **M/s Barhonia Engicon Private Limited v. The State of Bihar and Ors.** vide judgment dated 27.11.2024, against the petitioner.

2. It is submitted on behalf of the petitioner that the assessment order impugned has been passed without granting a

personal hearing under Section 75(4) of the GST enactments, in which circumstance, the impugned orders dated 30.09.2023 (Annexure-P/1) and 27.11.2023 (Annexure-P/2 series) are set aside on violation of the statutory mandate for notice of personal hearing and the matter is remitted to the Assessing Officer directing the assessee to appear before the Assessing Officer on 27.01.2025. If he appears on the date notified, or on a date once adjourned, the Assessing Officer after hearing the assessee shall pass orders within three months from the date of this judgment or within the limitation period provided, if not expired, whichever falls later.

3. The writ petition stands disposed of with the above directions.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Shiv/-

AFR/NAFR	
CAV DATE	
Uploading Date	10.01.2025
Transmission Date	