

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12003 of 2024

Raymond Lifestyle Limited having its corporate office at SSO Building, Jekegram, Pokhran Road No. 1, Thane, Mumbai-400606 (erstwhile JK Helene Curtis Limited), a company registered under Companies Act, 1956 having its office at Gate No. 1, Aranya Agencies Pvt. Limited, Shalimar Cold Storage, Anisabad, Patna-800002, Bihar through its Authorised Signatory Shri Neeraj Kumar Sharma (Male, aged about 36 years), son of Late Mahesh Sharma, resident of H. No. 538, Ward No. 16 near Samonta Petrol Pump, Shiv Nagar, Jhalpo Road, Jhumri Telaiya, Koderma, Jharkhand-825409.

... .. Petitioner/s

Versus

1. Union of India through the Secretary, Finance, North Block New Delhi-110001
2. Central Board of Indirect Taxes and Customs through its Secretary having its office at 47 B, CBIC Department of Revenue, North Block, New Delhi-110001.
3. State of Bihar through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. Asst. Commissioner of State Tax, Patna Special Circle, Patna, Bihar.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr. D.V.Pathy, Advocate
For the Respondent/s : Dr. K.N.Singh, ASG
Mr. Anshuman Singh, Sr. SC, CGST & CX

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 18-12-2024

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 Union of India 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 order and the order in Form GST DRC-07 dated 29.11.2023 (Annexure-P2 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 15.01.2025. 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)

Saurabh/-

AFR/NAFR	
CAV DATE	
Uploading Date	19.12.2024
Transmission Date	

