

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.14016 of 2024

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M/S Nishant Enterprises (2017-2018) GSTIN-10AGAPD0206H1ZL and its office at New Area, Kadam Kuan, Sri Harinarayan Sinha, South of Budh Murti, Kadamkuan, Post-Kadamkuan, P.S.-Kadamkuan, PATNA, Bihar-800003 through its Proprietor Smt. Reena Devi, Gender-Female, aged about 52 years, wife of Sri Navin Kumar, Kannu Lal Road, Mithapur B Area, Post-G.P.O., P.S.-Jakkanpur, PATNA, Bihar-800001.

... .. Petitioner/s

Versus

1. The Union of India through the Finance Secretary, Department of Revenue, Govt. of India, New Delhi.
2. The Government of India Ministry of Finance (Department of Revenue), through the Director, CBIC, New Delhi.
3. The Commissioner Central GST and Central Excise, Central Revenue Building, Birchand Patel Path, Patna.
4. The Superintendent of CGST and C-X, Gandhi Maidan Range, Ground Floor, Chandpur Palace, Opposite of Dadiji Temple, Near Biscoman Bhawan, Patna-800001.
5. The Joint Commissioner of CGST and C-X, Central Revenue Building (Annexe), Third Floor, Birchand Patel Path, Patna-800001.
6. The Assistant Commissioner of CGST and C-X, Central GST and Central Excise, West Division, Gandhi Maidan Range, Chandpur Palace, Opposite of Dadiji Temple, Near Biscoman Bhawan, Patna-800001.
7. The State of Bihar through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
8. The Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr.Bijay Kumar Gupta, Advocate



Mr. Manish Kumar, Advocate
For the Respondent/s : Dr. K.N. Singh, ASG
Mr. Anshuman Singh, Sr. SC, CGST & CX
Mr. Vivek Prasad, GP-7

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 28-11-2024

The contentions raised in the present writ petition on limitation is 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 dated 04.12.2023 (Annexure-P3) and the consequential demand order dated 18.12.2023 (Annexure-P3A) 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 19.12.2024. If he appears on the date notified, or on a date once adjourned, the



Assessing Officer 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)

P.K.P./-

AFR/NAFR	
CAV DATE	
Uploading Date	03.12.2024
Transmission Date	

