

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.15354 of 2024**

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M/s M.D International, a proprietorship concern, having GSTIN-10ADXP3665J1ZE and its office at NS 9 Phase III Industrial area Fatuha, Patwari Marg, National Plastic Industrial Ltd, Fatwah Industrial Area, Fatwah, P.S. Fatwah, P.O. Fatwah, Patna, Bihar, 803201 through its Proprietor Meena Devi, Gender- Female, aged about 58 years, C/o Uma Shankar Bhagat, 1st Floor, New Colony, Above Pcs Kids Paradise School, Kankarbagh, P.S. Patkar Nagar, P.O. Lohiya Nagar, Patna, Bihar- 800020.

... .. 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 State of Bihar, through The Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
4. The Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
5. Joint Commissioner of State Tax, Patna City East, Patna East, Bihar, Patna.

... .. Respondent/s

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**Appearance :**

For the Petitioner/s : Mr.Bijay Kumar Gupta, Advocate  
For the Respondent/s : Mr.Dr. K.N. Singh (ASG)

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**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 29.11.2023 (Annexure-P3) and 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)**

ranjan/-

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

