

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19227 of 2024

Shri Ishan Ali son of Shoukat Ali, R/o Mewa Saw Lane, Katra School, Kajal STD is engaged in business under the name and style of M/s Creative Builders, located at P.S. - Sultanganj, Sampatchak, Patna, Bihar - 800006.

... .. Petitioner/s

Versus

1. The Union of India through the Ministry of Finance, Government of India, New Delhi.
2. The Chief Commissioner, Central GST and Central Excise, Ranchi Zone, Patna.
3. The Commissioner, Central GST and Central Excise, Patna-I, Patna.
4. The Assistant Commissioner, CGST and CX Patna East Division, Patna-1.
5. The Superintendent, CGST and CX, Patna City Range, Patna-20.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	None
For the Respondent/s	:	Mr. Additional Solicitor General Dr. Anshuman Singh, Sr. Counsel

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

Date : 19-12-2024

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 dated 21.08.2023 is 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 06.01.2025. If he appears on the date notified, or on a date once adjourned, the Assessing Officer shall pass orders after hearing the assessee 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)

Harsh/-

AFR/NAFR	
CAV DATE	NA
Uploading Date	20.12.2024
Transmission Date	

