

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.9212 of 2024**

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Siemens Limited a company incorporated under Companies Act, 1956 having its office at 3/11 Matrichhaya, Yaduvansh Path, District Patna- 800001, Bihar through its authorised signatory Aryaman Sinha (Male aged about 26 years) son of Shri. Rajesh Kumar Sinha, resident of Village Sara Mohamed, P.O.- Sara Mohanpur, P.S.- Sadar, Sara Mahamed, Darbhanga Bihar- 846007.

... .. 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. Commissioner of CGST and Central Excise, having its office at Central Revenue Building, (Annexe), Bir Chand Patel Path, Patna.
5. Deputy Commissioner of State Tax, Special Circle, Patna, Bihar.

... .. Respondent/s

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**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

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**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 26.04.2024 (Annexure-P3 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 shall after hearing the assessee 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	

