

(2020) 12 PAT CK 0395

Patna High Court

Case No: Civil Writ Jurisdiction Case No. 12949, 13037, 13221 Of 2019

Ubc-Kipl-Gil-Jv

APPELLANT

Vs

State Of Bihar And Ors

RESPONDENT

Date of Decision: Dec. 16, 2020**Hon'ble Judges:** Sanjay Karol, CJ; Prabhat Kumar Singh, J**Bench:** Division Bench**Advocate:** Satyabir Bharti, Vikash Kumar**Final Decision:** Disposed Of

Judgement

1. Heard Mr. Satyabir Bharti, learned counsel for the petitioners in each of three writ petitions while the State is represented through Mr. Vikash

Kumar, SC 11.

2. Since in all these writ petitions, petitioners are aggrieved by the ex-parte assessment order, passed by the Assessing Authority and the issue raised

in all the three writ petitions are same, they have been heard analogous, and with the consent of parties, are being disposed of by a common order.

3. Learned counsel for the petitioners has sought for quashing the ex-parte assessment order and the consequential demand notice dated 24.10.2018

and 25.10.2018 respectively, contained in Annexures 6 & 6/1 (of C.W.J.C.No. 12949 of 2019), ex-parte assessment order and the consequential

demand notice dated 28.1.2019 and 29.1.2019 respectively, contained in Annexures 6 & 6/1 (of C.W.J.C.No.13037 of 2019) and ex-parte assessment

order and the consequential demand notice dated 24.10.2018 and 25.10.2018 respectively, contained in Annexures 6 & 6/1 (of C.W.J.C.No. 13221 of

2019).

4. Learned counsel for the petitioners submits that these assessment orders and consequential demand notices have been passed by the Joint

Commissioner, State Taxes, Danapur Circle, Danapur (respondent no.3) without affording an opportunity of hearing to the petitioners which is violative of Principle of Natural Justice and hence unsustainable in eye of law.

5. In view of aforesaid facts, all the assessment orders and consequential demand notices, impugned in the three writ petitions, passed by the Joint

Commissioner, State Taxes, Danapur Circle, Danapur (respondent no.3), are set aside and the matter is remitted to respondent no.3 to pass fresh

order in accordance with law after hearing the petitioners. Petitioners are directed to file their petition before the respondent no.3 in the matter within

a period of four weeks from today. Thereafter, respondent no.3 shall dispose of the same on or before 31st March, 2021.

6. Writ petitions stand disposed of with the aforesaid directions.