

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8422 of 2024

M/S R.S. Enterprises,

... .. Petitioner/s

Versus

The State of Bihar & Ors.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate
For the Respondent/s : Mr. Vikash Kumar, SC-11

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 19-06-2024 The inspection conducted which led to Annexure-P/1 report and the assessment order did not comply with the provisions of the CrPC, is the argument. Section 67 of the Bihar Goods and Services Tax Act specifically requires an inspection to be conducted in accordance with the Criminal Procedure Code. Section 100 of the CrPC mandates that there shall be two witnesses when the inspection is conducted.

2. The learned Government Advocate submits that the inspection report has not been produced in its totality. It is also submitted that the report was accepted by the petitioners representative without demur and there was no such contention raised before the Assessing Officer.

3. We are of the *prima facie* opinion that merely



because no such objection was raised before the inspecting team or the Assessing Officer, it would not restrict the petitioner from raising a ground which goes to the very root of the matter, to vitiate the inspection conducted.

4. In such circumstances, we direct the respondents to file a counter affidavit producing sufficient evidence to show the inspection having been conducted in the presence of two witnesses.

5. Post this matter on 28th of June, 2024.

6. In the meantime, there shall be stay of recovery.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

shivank/-

U			
---	--	--	--

