IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No.6225 of 2014

M/s. Balashri Metals Private Limited .... Petitioner
Versus
State of Jharkhand & Ors. …. Respondents

CORAM: HON'BLE MR. JUSTICE H.C. MISHRA
HON'BLE MR. JUSTICE DEEPAK ROSHAN

For the Petitioner : Mr. B. Poddar, Advocate
For the Respondents : A.C. to A.G.
& Mr. Sudarshan Shrivastava, Advocate.

12/27.01.2020 The tax liability had been assessed and the petitioner had also discharged the tax liability. After a long period of time, exercising the power under Section 42(3) of the JVAT Act, the matter was revisited by the team of C.A.G., and audit objections were made. The Assessing Authority in view of the objections made by the team, issued notice to the assessee about reassessment of the taxes.

It is submitted by learned counsel for the State that the respondent State had in past, also dropped the matters, in such cases, where it was found that actually no case of reassessment was made out, and in this case also, process is still due to examine whether the case of reassessment is made out or not.

Learned counsel for the State accordingly, prays for time for completing the process.

At the request of the learned counsel for the State, let this matter be listed after one month so that the Assessing Authority may take final decision in the matter.

Let a copy of this order be made available to the learned counsel for the State, for the needful.

(H. C. Mishra, J.)

(Deepak Roshan, J.)

R.Kumar