

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P.(T) No. 760 of 2011

State of Jharkhand

Versus

Petitioner

M/s Narebheram & Company Ltd.

Respondent

**CORAM: HON'BLE MR. JUSTICE D.N. PATEL  
HON'BLE MR. JUSTICE AMITAV K. GUPTA**

For the Petitioner: M/s Atanu Banerjee, G.A.

For the Respondent: M/s Sumeet Gadodia

**21/Dated 31<sup>st</sup> October, 2018**

***Per D.N. Patel, J.***

1. Counsel appearing for the petitioner has argued out the case at length and submitted about the re-assessment Notice issued under Section 19 (1) of the Bihar Finance Act, 1981.
2. Since copy of the Notice is not annexed with the memo of the writ petition, we, therefore, direct the petitioner State to produce copy of the Notice, issued upon audit objection, which will be required with respect to liability of the payment of the tax by the respondents despite Form IX to be read with Section 13 (2) (1) of the Bihar Finance Act, 1981.
3. This matter is adjourned to be listed on **22<sup>nd</sup> November, 2018.**

**(D.N.Patel, J.)**

**(Amitav K. Gupta, J.)**