

**(2020) 12 PAT CK 0177**

**In the Patna High Court**

**Case No :** Civil Writ Jurisdiction Case No. 15751 Of 2017

Sanjay Mandal

APPELLANT

Vs

State Of Bihar And Ors

RESPONDENT

---

**Date of Decision :** 17-12-2020

**Acts Referred:**

**Citation :** (2020) 12 PAT CK 0177

**Hon'ble Judges :** Sanjay Karol, CJ;S. Kumar, J

**Bench :** Division Bench

**Advocate :** Satyabir Bharti, Vikash Kumar

**Final Decision :** Disposed Of

---

## **Judgement**

Petitioner has prayed for the following relief(s):

i. Issuance of a writ of certiorari quashing the order, dated 10.07.2015 contained in memo no. 865, passed by the Superintendent of Excise, Munger by

which demand of Rs. 1, 62, 690.00 has been raised against the petitioner for the settlement of group no. 28 retail liquor shops in the district of Munger

for the financial year 2011-12;

ii. Quashing the Certificate Case No. 16 of 2016-17 pending before the Certificate Officer, Munger which has been initiated, on the requisition of the

Superintendent of Excise, Munger, for recovery of the impugned demand for recovery of Rs. 1,62,690.00.

iii. To restrain the respondents from taking any coercive steps for recovering the aforesaid demand from the petitioner during the pendency of the

present proceedings;

iv. for issuance of any other writ(s), order(s) or direction(s) as it may deem fit and proper by this Honâ??ble Court.â??

The alleged impugned order dated 10th of July, 2015, in our considered view, is not an order, but simply a notice of demand. Undisputedly, prior to the issuance of such notice/order, petitioner was neither noticed nor heard.

As such, we direct the respondent No.4, namely The Superintendent of Excise, Munger, to afford an opportunity of hearing to the petitioner and then pass an appropriate order assigning reasons determining the outstanding amount due and payable by the petitioner.

Petitioner is disposed of in the aforesaid terms.