IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7409 of 2022

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Vikrmaditya Trader a Proprietorship Firm having its Principal Place of Business at R.N.Villa Apartment, M.G. Nagar, Bahadurpur, Patna-800020, Bihar and its Present Place of Business is at-Hemanti Rana Bhawan, Ranipur, Bhahari West of Devi Mandir, Behind Sanjay Aitu New Bypass Road, Patna City- 800007, Bihar through its Proprietor, Prem Kumar aged about-44 Years, S/o-Rana Shivlakh Singh, Resident of Chandi, Near C.o. Office, Chandi, Nalanda, Bihar-80 3108, At Present Resident of -Hemanti Rana Bhawan, Ranipur, Bhahari West of Devi Mandir Behind Sanjay Auto New Bypass, Patna City-800007, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar Through the Principal Secretary-Cum-Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Additional Commissioner of State Taxes (Appeal), Patna West Division, Patna, Bihar.
3. The Joint Commissioner of State Taxes, Patna South Circle, Patna, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Surendra Singh, Advocate Mr. Vivek Kumar Singh, Advocate
For the Respondent/s	:	Mr. Vikash Kumar, SC-11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 29-08-2022

Heard learned counsel for the parties.

Petitioner has prayed for the following relief(s):-

(i). To issue an appropriate writ preferably in the nature of certiorari for setting aside the order dated 22.09.2021 passed by the Additional Commissioner of State Taxes (Appeal) Patna, West Division, Patna, Bihar in Appeal No.GST/PS-70/2021/22, whereby and whereunder the Appeal preferred by the petitioner against order dated 24.08.2021 passed by Joint Commissioner State Taxes, South Circle, Patna has been dismissed.

(ii) To issue an appropriate writ preferably in the nature of certiorari for setting aside the order dated 24.08.2021 passed by the Joint Commissioner of State Taxes, South Circle, Patna, Bihar, whereby and where under GST Registration of the petitioner bearing GST Identification No.-10BXUPK2335Q1Z1 has been cancelled on the erroneous ground that the principal place of business of the petitioner was not found available at the time of field visit. The Respondent No.3 has made the said order effective from retrospective date i.e. from 11.08.2021.

(iii) Further to issue writ in the nature of certiorari for setting aside order issued vide reference No. ZA100921064345U dated 15.09.2021 under the seal and signature of Joint Commissioner of State Tax, Patna South whereby and whereunder the application for revocation of registration of the petitioner has been rejected.

(iv) To hold and declare that the cancellation of GST registration of the petitioner is without jurisdiction and that the order has been passed in violation to the principles of natural justice and

(v) To grant any other relief(s) for which the petitioner may be found entitled to in the peculiar facts and circumstances of the case.

Learned counsel for the petitioner submits that petitioner shall apply afresh for registration.

We are of the considered view that in view of the attending facts and circumstances, petitioner's application must be considered afresh.

Since the petitioner has been pursuing the remedies before several foras, the issue of limitation shall not come in the way.

We are sure that as and when any such application is filed, the same shall be processed and decided expeditiously, on merits, in accordance with law and preferably within a period of four weeks thereafter.

The writ petition stands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, shall stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Amrendra/PKP

AFR/NAFR	
CAV DATE	
Uploading Date	31.08.2022
Transmission Date	