IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12387 of 2022

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M/s Creative Advertiser Jakkanpur, Patna through its Authorized Signatory Sri Vivek Kumar, Aged about 38 years, Gender Male, son of Sunil Kumar Roy, Resident of Ward No. 23, Road No. 3, Vishwanath Nagar, Near Dipsikha Cinema, Begusarai, P.S. Begusarai, District Begusarai.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Additional Commissioner of State Tax (Appeals), Patna West Division, Patna.
3. The Assistant Commissioner, State Tax, Patna South Circle, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Alok Kumar, Advocate
		Mr. Arjun Kumar, Advocate
For the Respondent/s	:	Mr.Vivek Prasad, GP-7

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 01-09-2022 Petitioner has prayed for the following relief(s):-

"(I) For consequential writ or order for quashing of order dated 06.08.2022 issued vide Memo No. 1370 dated 06.08.2022 passed by the Additional Commissioner, State Tax (Appeal), Patna West Division, Patna whereby the Appeal bearing No. GST/PS-51/22-23 has been dismissed at the admission stage on ground of delay;

(ii) For consequential writ or order for quashing of order dated 02.12.2021 passed by the Joint Commissioner of State Tax, Patna South Circle, Patna whereby the Registration of the Petitioner has been cancelled without giving proper opportunity of filing

> reply and without giving opportunity of hearing.
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> (iii) For a direction to the Respondent No. 3 for revocation of the order of cancellation of registration of the petitioner firm whereby the registration of the petitioner firm was cancelled;
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> (iv) For grant of any relief or reliefs to which the petitioner is entitled in the facts and circumstances of the case.”

Shri Vivek Prasad, learned G.P.-7, states that if the petitioner were to take recourse to the provisions under Section 30 of the Bihar Goods and Services Tax Act, 2017, petitioner's application shall be considered in accordance with law, independent of the orders passed by the authorities on the issues.

Learned counsel for the petitioner states that petitioner shall prefer such application within two weeks.

Should the petitioner take recourse to such remedies, we direct the application to be decided expeditiously, more specifically within a period of four weeks thereafter, on merits in accordance with law. Also the issue of limitation shall not be allowed to come in the way for the reasons that petitioner has been pursuing the remedies in different forums.

We clarify that we have not expressed any opinion on facts and law. All issues are left open.

Learned counsel for the parties undertake not to take any unnecessary adjournment in such proceedings.

The present petition stands disposed of in the aforesaid terms.

Interlocutory application, if any, shall also stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/-

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