IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12793 of 2022

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M/s Eagle Service, N/A, Ward no.21 Ratanpur through proprietor Sushil Kumar Roy, aged about 55 Years, Son of Rambadan Roy, Resident of Ward No. 12 Harpur Tailer Begusarai, Tilrath, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Biahr, New Secretariat, Patna
3. The Additional Commissioner of State Tax Begusarai Circle, Begusarai Bihar.
4. The Superintendent of State Tax, Begusarai Circle, Begusarai Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Smt.Archana Sinha @ Archana Shahi, Advocate Mr. Alok Kumar, Advocate Mr. Sanjeev Kumar, Advocate
For the Respondent/s	:	Mr.Vikash Kumar (S.C. 11)

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

Date : 12-10-2022

Petitioner has prayed for following relief (s) :-

> "a. For directing the respondents to restore the GST registration of the petitioner with immediate effect as the petitioner is ready to furnish the returns of earlier years within 1 months of the order of this Hon'ble Court.
>
> b. For any other consequential relief or reliefs for which the petitioner is fund entitled during course of hearing of this writ petition."

Smt. Archana Sinha @ Archana Shahi, learned counsel for the petitioner, states that petitioner is ready and willing to complete the formalities for restoration of the registration as a dealer under Goods and Service Tax Act, 2017.

Let the petitioner file such an application before the competent authority. Upon receipt thereof, the competent authority shall immediately, and not later than four weeks thereafter, pass appropriate orders in accordance with law.

Petitioner undertakes to pay all dues/taxes within a period of four weeks from the date of such decision.

Needless to add, the issue of limitation shall not be allowed to come in the way of consideration on merits of such an application.

Petition is disposed of in the aforesaid terms.

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

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/chn

AFR/NAFR	
CAV DATE	
Uploading Date	16.10.2022
Transmission Date	