IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.14668 of 2022

Adonex Pharmaceutical Private Limited, a company incorporated under the Companies Act, 2013 and having its place of business at Sandalpur, Kumhrar, District- Patna, through its Director Pintu Kumari, female, aged about 37 years, Wife of Himanshu Kumar, Resident of 502, Anandbrij Sarojini Enclave, Karbighia, Police Station- Jakkanpur, District- Patna.

... ... Petitioner/s

Versus

1. The State of Bihar through the Secretary-cum-Commissioner of State Tax, Bihar having its office at Vikas Bhawan, Bailey Road, Patna.
2. The Additional Commissioner of State Taxes (Appeal), Patna West Division, Patna.
3. The Joint Commissioner of State Tax, Patna City East Circle, Patna.

... ... Respondent/s

Appearance :

For the Petitioner/s	:	Smt.Archana Sinha @ Archana Shahi, Advocate Mr. Alok Kumar, Advocate Mr. Sanjeev Kumar, Advocate
For the Respondent/s	:	Mr. Vivek Prasad (GP 7)

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 02-11-2022

Petitioner has prayed for following relief (s):-

> "i) For issuance of a writ in the nature of Certiorari or any other appropriate writ or order for quashing of order-in-appeal dated 08/09/2022 passed in Appeal No. ARN-AD100822004755G, passed by the respondent no. 2, the Additional Commissioner of State Taxes (Appeal), Patna West Division, Patna, whereby the appeal of the petitioner was dismissed on the ground of delay as well as the consequential Form GST APL-02 dated 13/09/2022 communicating that the appeal of

the petitioner is rejected; and further be pleased to quash the *ex-parte*order-in-original dated 28/08/2021 contained in Ref. No. ZD100821241835S passed under the signature of respondent no. 3 whereby the GST registration of the petitioner has been cancelled under 29 of the GST Act and also to quash show cause notice dated 13/08/2021 whereby the GST registration of the petitioner was suspended w.e.f. 13/08/2021.

ii) For directing the respondents to revoke the cancellation of GST registration, and to reactivate the GST registration of the petitioner w.e.f. the date of cancellation i.e. 28/08/2021.

iii) For issuance of any other appropriate writ, order or direction which Your Lordships may deem fit and proper in the facts and circumstances of the case."

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)

(Partha Sarthy, J)

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AFR/NAFR	
CAV DATE	
Uploading Date	03.11.2022
Transmission Date	