IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15458 of 2022

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M/s Veena Art Studio, through its Proprietor Shri Balmukund Singh, aged about 66 Years, Son of Shri Sita Ram Singh, Residence-Cum-Office Address Ward No. 23, Mohalla-Meerganj Post and Police Station-G.D. College, District-Begusarai, Bihar-851101.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Taxes, Government of Bihar, Patna. New Secretariat, Baialy Road, Patna-800001,
2. The Additional Commissioner (Appeals), State Taxes, Division-Darbhanga, Address Near Bus State, At, Post and Police Station-Lahariasarai, District-Darbhanga.
3. The Joint Commissioner-Cum-Adjudicating Authority, State Taxes, Division-Darbhanga, Circle Begusarai, Address Near Bus Stand, At Post and Police Station-Lahariasarai, District-Darbhanga.

... ... Respondent/s

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Appearance :

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

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

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 16-11-2022

Petitioner has prayed for following relief (s) :-

I. By issuance of writ in the nature of Certiorari, this Hon'ble Court may be pleased to quash the Order dated 19.09.2022 (Annexure-4) issued vide communication No.309, dated 19.09.2022, passed by respondent no.2 i.e. the Additional Commissioner (Appeals) of State Taxes, Division

Darbhanga, in the matter of appeal registered as Appeal no.AD1009220027351, filed by the petitioner, for restoration of his GISTIN Registration ID: 10ARMPS7971H1ZD, which was canceled earlier by respondent no.3 i.e. the Joint Commissioner of State Taxes Division-Darbhanga,, vide his Order No.-ZA1008211186185 dated 24.08.2021 (Annexure-2), in context of Show Cause Notice for Cancellation of Registration, issued vide ARN No.ZA100821069109R dated 13.08.2021 (Annexure-1).

II. The petitioner may be granted any other relief / reliefs for which he may be deemed entitled to by this Hon'ble Court.

Mr. Nawnit Kumar Tiwary, 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)

Ashwini/Sujit

AFR/NAFR	
CAV DATE	
Uploading Date	18/11/2022
Transmission Date	