

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15142 of 2022

M/s Titan Company Ltd. a Company incorporated under the provisions of the Companies Act, 1956 having its Registered Office situated at No. 3, SIPCOT Industrial Complex, Hosur and having its corporate office at Integrity, No. 193, Veerasandra, Electronics City, P.O. Hosur, Bengaluru, Karnataka and having its principal place of business at 2nd Floor, Shalimar Cold Storage Complex, New Bypass Road, Anisabad, P.O. Anisabad, District Patna through its Authorized Representative namely Vikram Kumar R. @ R Vikram Kumar Reddy, Male, aged about 36 years, son of Late Narayan Reddy, Resident of 3-50, Singirigunta, P.s. Punganur, District Chittoor, Andhra Pradesh.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India, New Delhi.
2. The Principal Commissioner, Central GST, Central Revenue Building, Beerchand Patel Marg, Patna.
3. The Assistant Commissioner, Central GST, Central Revenue Building, Beerchand Patel Marg, Patna.
4. The Superintendent, CGST and Central Excise, Phulwarisharif Range, 6th Floor, B-Block, Karpoori Thakur Sadan, Ashiyana-Digha Road, Patna.
5. Sri Dinkar Kumar, Superintendent, CGST and Central Excise, Phulwarisharif Range, 6th Floor, B-Block, Karpoori Thakur Sadan, Ashiyana-Digha Road, Patna.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. S.D. Sanjay, Sr. Advocate Ms. Parul Prasad, Advocate Mr. Mohit Agrawal, Advocate Ms. Sushila Agrawal, Advocate
For the Respondent/s	:	Dr. K.N. Singh, ASG Mr. Anshuman Singh, Sr. S.C. CGST & CX

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

(The proceedings of the Court are being conducted by Hon'ble the Chief Justice/ Hon'ble Judges through Video Conferencing from their residential offices/residences. Also, the Advocates and the Staffs joined the proceedings through Video Conferencing from their residences/offices.)



Date : 11-11-2022

Heard learned counsel for the parties.

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

- (a) For quashing of the notice-cum-order dated 28.10.2022 vide which the GST Registration of the Petitioner has been suspended w.e.f. 22:30:19 IST on 28.10.2022 in an illegal and arbitrary manner in violation of the principles of natural justice without any notice or an opportunity being heard to the Petitioner;
- (b) For a declaration that an opportunity of hearing ought to have been afforded to the petitioner before passing of the impugned order of suspension of GST Registration upon the Petitioner;
- (c) For a direction to the Respondent No.2 to get the matter of difference in the Input Tax Credit as claimed in the notice dated 28.10.2022 verified by some other senior jurisdictional officer of the Department in view of malafide act on the part of the Respondent No.5;
- (d) For restraining the Respondents from taking any coercive measure or continuing with the suspension of the GST registration of the Petitioner to its utter prejudice during the pendency of the present writ as the same has been passed in violation of the principles of



natural justice; and for any other relief[s] for which the Petitioner may legally be found entitled to in the facts & circumstances of the present case.

Dr. K.N. Singh, learned Additional Solicitor General, states that post filing of the instant petition, the order of suspension of registration stands revoked. As such, the present petition has become infructuous.

We are totally in agreement with such submission.

As such, we dispose of the present petition reserving liberty to the petitioner to agitate the very same issue, more so, with regard to the *mala fides* alleged against Private Respondent No. 5, namely, Sri Dinkar Kumar, Superintendent, CGST & Central Excise, Phulwarisharif Range, 6th Floor, B-Block, Karpoori Thakur Sadan, Ashiyana-Digha Road, Patna, should the need so arise.

We are only hopeful that in future the authority should be careful in dealing with the petitioner's case, who undisputedly is contributing to the national economy, more specifically, economy of Bihar.

The instant petition stands disposed of with the aforesaid observations, reserving liberty to the petitioner to



agitate the issue afresh before the appropriate forum, including the higher authority, on the same and subsequent cause of action, should the need so arise subsequently.

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

(Sanjay Karol, CJ)

(Partha Sarthy, J)

Amrendra/PKP

AFR/NAFR	
CAV DATE	
Uploading Date	14.11.2022
Transmission Date	

