IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.16766 of 2022

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Sanjay Kumar son of Prasadi Sah, resident of Maharajpur, Belwa, Police Station- Ranipatra, District- Purnea.

... ... 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), Purnea Division, Purnea.
3. The Joint Commissioner of State Tax, Purnea.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr.Parijat Saurav, Advocate
For the Respondent/s : Mr.Vikash Kumar (SC 11)

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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 : 09-12-2022

Heard learned counsel for the parties.

The petitioner has prayed for the 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 17/09/2022 passed in Appeal No. (ARN) AD100822004487F, passed by the respondent no. 2, the Additional Commissioner of State Taxes (Appeal), Purnea

Division, Purnea, whereby the appeal of the petitioner was dismissed on the ground of delay as well as the consequential Form GST APL-02 dated 17/09/2022 communicating that the appeal of the petitioner is rejected; and further be pleased to quash the ex-parte order-in-original dated 03/01/2022 contained in Ref. No. ZA100122001619C passed under the signature of respondent no. 3 whereby the GST registration of the petitioner has been cancelled under Section 29 of the GST Act and also to quash show cause notice dated 02/12/2021 whereby the GST registration of the petitioner was suspended w.e.f. 02/12/2021.

ii) For directing the respondents to revoke the cancellation of GST registration, and to reactivate the GST registration of the petitioner.

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.”

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	13.12.2022
Transmission Date	