IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.16861 of 2022

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Ramesh Gandhi son of Jagnarain Prasad, Resident of Flat No. 21/50, Ground Floor, Rajendra Nagar S.O. P.S. Rajendra Nagar, Central Delhi, Delhi-110060, Presently Residing at Sarraf Bhawan, Govind Mitra Road, P.S. Pirbahore, District- Patna-800004, Proprietor of M/s Bindhya Pharma.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Additional Commissioner of State Tax (Appeals), Patna East Division, Patna.
3. The Joint Commissioner, State Tax, Kadamkuan Circle, Patna.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr.Alok Kumar, Advocate
For the Respondent/s : Mr.Vivek Prasad (GP7)

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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 appropriate writ or order for quashing of order dated 07.11.2022 issued vide Memo No. 383 dated 08.11.2022 passed by the Additional Commissioner, State Tax (Appeals), Patna East Division, Patna whereby the application filed for Revocation of order of cancellation bearing Appeal Case No. GST/PK-

13/2022-23 has been rejected;

(ii) For issuance of appropriate writ or order for quashing of ex-parte order dated 03.01.2022 passed by the Joint Commissioner of State Tax, Kadamkuan Circle, Patna whereby the Registration granted under the GST Act, 2017 of the Petitioner has been cancelled without giving proper opportunity of filing reply and without giving opportunity of hearing.

(iii) For a direction to the Respondent No. 3 to restore the registration granted under GST Act, 2017 of the petitioner whereby the registration of the petitioner was cancelled by an ex-parte order,

(iv) For a direction to the Respondents for de-freezing/ attaching of the Bank Account of the petitioner attached by the Respondents;

(v) For further issuance of a direction restraining the Respondent No. 3 from taking any coercive action for recovery of the amount in demand during pendency of the present writ petition;

(vi) For grant of any relief or reliefs to which the petitioner is entitled 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 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	