IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17287 of 2022

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M/S Subodh Kumar Choudhary and Bharatdhawaj Traders proprietor Subodh Kumar Choudhary, aged about 53 years, gender male, son of Khobari Choudhary, resident of Pal Uttarwari Tol Basaitha Chandpura Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial taxes Bihar, New Secretariat Patna.
2. The Assistant Commissioner of State tax Bihar, Madhunani, Darbhanga.
3. The Joint Commissioner of State tax, Madhubani circle Darbhanga.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi, 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)

(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 : 16-12-2022

Petitioner has prayed for the following relief(s):

> "(i) For issuance of writ of certiorari, quashing of Assessment Order dated 8.12.2021 and demand notice dated 8.12.2021 for period April 2020 to March-2021 (Annexure- 1 series).
>
> (ii) For quashing of demand order dated 8.12.2021 for the period April 2020 to March-2021.
>
> (iii) For any other consequential relief or reliefs for which the petitioner is found entitled during course of hearing of this writ petition."

Mrs. 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 Applications), if any, shall stand disposed of.

(Sanjay Karol, CJ)

(Partha Sarthy, J)

K.C.Jha/-DKS

AFR/NAFR	
CAV DATE	
Uploading Date	20.12.2022
Transmission Date	