IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.746 of 2023

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M/s Dhanwanti Fuels through Proprietor Uday Shankar Prasad, Male, aged about 44 years, Son of Raj Kumar Sant Ballabha Charya, resident of Asthawan, District- Nalanda, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Joint Commissioner of State Tax, Biharsharif Circle, Biharsharif.
4. The Joint Commissioner of State Tax (Appeal), Patna East Division, Patna.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mrs .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 : 20-01-2023

Heard learned counsel for the parties.

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

a) For issuance of writ of Certiorari, quashing order dated 06.01.2022

(Annexure-2) issued by Respondent no.3 without giving any opportunity of hearing and violated the principles of natural justice and also quashing order dated 08.09.22 (Annexure-3) issued by respondent no.4.

b) For any other consequential relief or reliefs for which the petitioner is found entitled during course of hearing of this writ petition.

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

(Sanjay Karol, CJ)

(Partha Sarthy, J)

Rajiv/-K.C. Jha

AFR/NAFR	
CAV DATE	
Uploading Date	
Transmission Date	