

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.279 of 2023

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Rajesh Kumar Jha son of Kumar Kant Jha resident of Ward no 7 Adarsh
Nagar Basti Goushala Road Madhubani

... .. Petitioner/s

Versus

1. The State of Bihar through Commissioner of State GST, new secretariat,
Patna.
2. The Joint Commissioner of State Tax, Madhubani, Bihar.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mrs.Archana Sinha @ Archana Shahi, 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 : 20-01-2023

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

- a) For Directing the respondents to restore the GST registration of the petitioner with immediate effect as the petitioner is ready to furnish the returns of earlier years within 1 months of the order of this Hon'ble court.
- 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	

