

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2568 of 2023

Roy Electricals LLP, registered Limited Liability Partnership firm, through its partner namely Barun Ray, son of Late Sunil Ray, having its registered office at C/7, Lav Kush Tower Exhibition Road P.S. Gandhi Maidan, Town and District Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Department of Taxation Government of Bihar, Patna.
2. The Principal Secretary, Department of Taxation, Government of Bihar Patna.
3. Additional Commissioner (Appeal) Eastern Division, State Taxation Department, Patna.
4. Joint Commissioner of State Tax, Patna North Patna.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr. Amaresh Kumar Sinha, Advocate
For the Respondent/s : Mr. Vivek Prasad (GP 7)

CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE MADHURESH PRASAD

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 07-04-2023

The learned counsel for the petitioner is challenging the order of cancellation dated 11.03.2022 issued by the Joint Commissioner of State Tax, Patna North, as contained in Annexure-2 to the writ petition.

The learned counsel for the petitioner would rely on a decision of a co-ordinate Bench of this Court dated 10.01.2023 passed in CWJC No.18307 of 2022 titled as Manoj Kumar Sah v. The State of Bihar & Anr. and points out that the present



impugned order is also a non-speaking order, as has been noticed in that judgment.

Learned State counsel points out that there is a Notification bearing No.03/2023 dated 31st March, 2023, wherein relief has been granted to the persons, who have not filed their returns, to file it on or before 30th June, 2023 if the cancellation of registration is prior to 31st December, 2022.

In the present case, the impugned order is dated 11.03.2022. In such circumstances, we set aside the impugned order, with liberty to the petitioner to comply with the Notification in its letter and spirit.

The writ petition stands allowed with the liberty aforesaid.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

Sunil/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	10.04.2023
Transmission Date	

