

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1888 of 2023

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M/S Gigyasha Fertilizer through Proprietor Vikash Kumar Yadav, Male aged about 39 Years, Son of Sri P.C. Yadav, Resident of Kakroha, P.O.- Bagnagar, District- Araria, 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, Forbesganj Circle, Forbesganj.
4. The Additional Commissioner of State Tax (Appeal) Purnea Division, Purnea.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Ms. 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 MADHURESH PRASAD

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

4 11-04-2023 Today, the writ petition has been placed under the heading 'to be mentioned' at the instance of learned counsel for the petitioner.

Learned counsel for the petitioner submits that perhaps, due to mistake, the order of another case has been typed in this case.

We have examined the order dated 03.04.2023 passed in this case. It appears that due to mistake, the order of another case has been typed in this case.



Accordingly, order dated 03.04.2023 is hereby recalled.

The following order should have been recorded, which is as under:-

The learned counsel for the petitioner is challenging the order of cancellation dated 10.07.2021 issued by the Joint Commissioner of State Tax, Forbesganj Circle, Forbesganj, 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 10.07.2021. 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)

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