

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2025 of 2023

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Mohammad Ezaz, son of Mohammad Umer, Resident of 45, Opp. Phulwari Kothi, Sabzi Bagh, Bankipore, P.S. Pirbahore, District Patna- 800004.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Superintendent, State Tax, Patna Central, GST Range, Kankarbagh, Patna.
3. The Joint Commissioner, State Tax, Gandhi Maidan Circle, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Alok Kumar, Advocate
		Mr. Arjun Kumar, 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 JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 11-04-2023

The learned counsel for the petitioner is challenging the order of cancellation dated 12.07.2022 issued by the Superintendent of State Tax, Patna Central, GST Range, Kankarbagh, Patna, as contained in Annexure-1 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 12.07.2022. 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)

P.K.P./Anushka

AFR/NAFR	
CAV DATE	
Uploading Date	13.04.2023
Transmission Date	

