IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3870 of 2023

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Aashish Traders through Birendra Prasad Singh, Male, aged about 46 years, Son of Ramchandar Singh, Resident of House No. 25, Housing Board Colony, Larehisarai, Khiraspur, Darbhanga.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State, GST, Bihar, Patna.
2. Joint Commissioner, State Taxes, Darbhanga.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr.Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.Vivek Prasad (Gp7)

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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 15.07.2021 issued by the Joint Commissioner of State Tax, Darbhanga, 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 15.07.2021. 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)

Sujit/Aditya

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	13.04.2023
Transmission Date	