IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4282 of 2023

==

Abhisheka a Proprietory Concern Having its Office at Bairbona, Phulparas, Madhubani, Bihar 847409 through its Proprietor Abhisheka (Male) aged about 44 Years Son of Kashindra Yadav resident of Bairbona, Siswar, Siswabarhi, Phulparas, P.S. Khutauna Madhubani, Bihar 847409.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commisioner of State Tax, having its Office at Vikas Bhawan Bailey Road, Patna.
2. Dy. Commissioner of State Tax, Jhanjharpur.

... ... Respondent/s

==

Appearance :

For the Petitioner/s	:	Mr.D.V.Pathy, Advocate
For the Respondent/s	:	Mr.Vikash Kumar, SC 11

==

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE MADHURESH PRASAD
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 13-04-2023

The learned counsel for the petitioner is challenging the order of cancellation dated 08.01.2020 issued by the Deputy Commissioner of State Tax, Jhanjharpur, as contained in Annexure-3 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 08.01.2020. 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/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	17.04.2023
Transmission Date	