IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3362 of 2023

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M/S UNI Concept Technologies Pvt. Ltd. a company registered under the Companies Act, having its registered office and place of business at Room No. 206, Pirmohani, Kadamkuan, District- Patna through one of its directors namely, Ajoy Kumar Singh, Aged about 56 years, Male Son of Rama Shankar Singh, Resident of Assam Valley Compound, Kaviraj Path, Pirmohani, P.O. Kadamkuan, P.S. Gandhi Maidan, District- Patna.

... ... Petitioner

Versus

1. The Union of India through the Ministry of Finance, Government of India, New Delhi.
2. The State of Bihar, through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Commissioner, Department of State Taxes, Government of Bihar, Patna.
4. The Additional Commissioner (Appeals), Office of Commissioner (Appeals) of Customs, Central GST and Central Excise, Patna.
5. The Superintendent CGST, Kadam Kuan, Patna.

... ... Respondents

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Appearance :

For the Petitioner	:	Mr. Mohit Agarwal, Advocate
For the State	:	Mr. Vivek Prasad, GP-7
For the U.O.I.	:	Mr. Dr. K.N. Singh, ASG with Mr. Anshuman Singh, Sr. SC. CGST & CX

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

Date : 10-04-2023

Heard learned counsel for the petitioner, learned counsel for the State and learned senior counsel representing the Union of India.

2. The learned counsel for the petitioner is challenging the order of cancellation dated 08.01.2021, issued by the Superintendent of CGST, Kadamkuan Range, Patna (Respondent No. 5), as contained in Annexure-4 to the writ petition.

3. 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.

4. 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.

5. In the present case, the impugned order is dated 08.01.2021, as contained in Annexure-4 to the writ petition. In such circumstances, we set aside the impugned order, with liberty to the petitioner to comply with the Notification in its letter and spirit.

6. The writ petition stands allowed with the liberty aforesaid.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

Rajkishore/
Shyam Bihari/-

AFR/NAFR	NAFR
CAV DATE	N/A
Uploading Date	11.04.2023
Transmission Date	N/A