

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3668 of 2023

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M/s White Tiger Homes Interio and Developer Pvt. Ltd. Salimpur, Kadamkuan, Patna through one of its Director Manitesh Anand, aged about 30 years, Gender Male, son of Upendra Prasad Singh, Resident of Salimpur Ahra, P.s. Kadamkuan, District Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Additional Commissioner of State Tax (Appeal), Patna East Division, Patna.
3. The Joint Commissioner, State Tax, Kadamkuan Circle, District-Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr.Alok Kumar, Advocate
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 : 10-04-2023

The learned counsel for the petitioner is challenging the order of cancellation dated 23.07.2021 issued by the Joint Commissioner of State Tax, Kadam Kuan, 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 23.07.2021. 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)

sumit/shashank-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	11.04.2023
Transmission Date	NA

