

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4085 of 2023

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M/s Techvein IT Solution Private Limited, GSTIN-10AAFCT3401Q1ZH, Add-Mirchaibari, Near JMD Hotel, Katihar, Bihar-854105. Authorised Person Mithilesh Kumar Jha aged 49 years, resident of J84, Mourya Vihar Colony, Kumhrar, C/o Chaudhary Devendra Naryan, Sampatchak, Patna, Bihar-800026.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi-110001.
2. The Commissioner, Central GST Central Excise, Patna-II, Patna.
3. The Additional Commissioner, Customs, CGST and CX (Appeals), Patna.
4. The Deputy/Assistant Commissioner, CGST and CX, Purnea Division.
5. The Joint Commissioner, CGST, Katihar Range, Bihar.
6. The Deputy Commissioner, CGST, Katihar Range, Bihar.
7. The Assistant Commissioner, CGST, Katihar Range, Bihar.
8. The Superintendent CGST, Katihar Range, Bihar.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Subodh Kumar, Advocate
For the Respondent/s	:	Dr. K.N. Singh, ASG
		Mr. Anshuman Singh, CGC

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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 25.04.2022 issued by the Superintendent, Katihar, 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 25.04.2022. 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)

shashank/sumit-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	13.04.2023
Transmission Date	NA

