

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3832 of 2023

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M/s Wasim Construction and Bath and Home, (A Sole Proprietorship Firm),
having its Registered Office at- Miyan Bazar, P.S.- Purnea Sadar, District-
Purnea through its Sole Proprietor Md. Wasim Akhter, aged about- 33 Year,
S/o Md. Nazrul Islam.

... .. Petitioner/s

Versus

1. The State of Bihar through its Commissioner, BGST, New Secretariat, Patna.
2. Joint Commissioner of State Tax, Purnea Circle, Purnea.
3. Assistant Commissioner of State Tax, Purnea Circle, Purnea.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Anurag Saurav, Advocate
For the Respondent/s : Mr. Vivek Prasad, GP-7

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE MADHURESH PRASAD

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 17-04-2023

The learned counsel for the petitioner is challenging
the order of cancellation dated 10.02.2021 issued by the Joint
Commissioner of State Tax, Purnea Circle, Purnea, 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 10.02.2021. 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)

aditya/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	19.04.2023.
Transmission Date	

