IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.8953 of 2022

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M/s Sunshine Metals a proprietorship firm, having its place of business at 1604, Ground Smt. Veena Rai, Kathari Bag. Chapra, Saran, Bihar 842113, through its proprietor, Prasann Pandey, aged about 52 years (male), Son of Shiv Shankar Pandey, Resident of Birashahpur, P.S. Birashahpur, District Mirzapur, Uttar Pradesh 231001

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Commercial Taxes Department, Government of Bihar.
2. The Principal Secretary cum Commissioner, State Tax, Commercial Taxes Department, Government of Bihar.
3. The Additional Commissioner (Appeal), State Tax, Saran Division, Chapra.
4. The Joint Commissioner, State Tax, Saran Circle.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Suraj Samdarshi, Advocate
For the Respondent/s	:	Mr. P.K. Shahi, AG
		Mr. Vivek Prasad, GP-7
		Ms. Roona, AC to GP-7
		Mr. Sanjay Kumar, AC to GP-7
		Ms. Supragya, AC to GP-7
		Mrs. Manisha Singh, AC to GP-7

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

10 18-12-2023 The petitioner has filed the present writ petition for quashing the order(s) of cancellation of registration by Annexure-7 dated 11.03.2022; rejection of application for revocation of cancellation of registration by Annexure-8 dated 29.03.2022 and show cause notice under Section 74 of BGST Act, 2007 for payment of tax, interest and applicable penalty as per Annexure-15 dated 24.11.2022.

2. Since the order of cancellation is non-speaking and there were no allegations levelled against the petitioner in the show-cause notice, Annexures-7 and 8 are quashed. The petitioner's registration shall be restored and if any proceedings are intended that shall be taken with proper notice. The notice of demand (Annexure-15) will also stand cancelled since the cancellation of registration is set aside, leaving open the remedy of raising a demand appropriately, after notice to the assessee.

3. With the above observations and directions, the writ petition would stand allowed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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