

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.15035 of 2022**

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K Ramchandra Rao Transmission and Projects Private Limited A company incorporated under Companies Act, having its registered office at Praveen Chambers, 305 B-Block, Kushal Towers, Khairatabad, Hyderabad (S)-500004, and its Branch office at 405, Dakshineswari, Nandanpuri, New Ashiana, Police Station- Rajeev Nagar, Patna, Bihar- 800014 having Registration Number (GSTIN/Unique ID)- 10AACCK6220F1Z9 through its authorized signatory namely Pratap Narshima Viswanath (Male), aged about-57 years, Son of Pratap Suryarao, resident of H.No. 26/120/3/2 BN- 461, Balram Nagar, Malkajgiri, Hyderabad, Hanumanpet, Rangareddy, Police Station- Malkajgiri, District- Secunderabad, Andhra Pradesh 500047 State.

... .. Petitioner/s

Versus

1. The Union of India through Chief Commissioner, Customs, Central GST and Central Excise, Patna, 2nd Floor, C.R. Building (Annexe), Bir Chand Patel Path, Patna.
2. The Chief Commissioner, Customs, Central GST and Central Excise, Patna, 2nd Floor, C.R. Building (Annexe), Bir Chand Patel Path, Patna.
3. The Principal Commissioner, Customs, Central GST and Central Excise, Patna-1, Patna.
4. The Commissioner, Central GST and Central Excise, Patna-1, Commissionerate, Patna, 3rd Floor, C.R. Building (Annexe), Bir Chand Patel Path, Patna.
5. The Commissioner (Appeals), Customs, Central GST and Central Excise, Patna, 2nd Floor, C.R. Building (Annexe), Bir Chand Patel Path, Patna.
6. The Assistant Commissioner, Central GST and Central Excise, Patna, (West) Division, Patna.
7. The Superintendent, CGST, Phulwarisharif Range, Patna, (West) Division, Patna.

... .. Respondent/s

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**Appearance :**

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| For the Petitioner/s | : | Mr. Sanjeev Kumar, Advocate  |
| For the Respondent/s | : | Dr. K.N.Singh, A.S.G.        |
|                      |   | Mr. Anshuman Singh, CGC      |
|                      |   | Mr. Amarjeet, Advocate       |
|                      |   | Mr. Sriram Krishna, Advocate |

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**CORAM: HONOURABLE THE CHIEF JUSTICE**  
**and**  
**HONOURABLE MR. JUSTICE PARTHA SARTHY**  
**ORAL JUDGMENT**  
**(Per: HONOURABLE THE CHIEF JUSTICE)**



**Date : 02-01-2023**

Petitioner has prayed for the following relief(s):-

“i) To issue a Writ in the nature of Certiorari for quashing the letter being no. 1172 dated 08.08.2022 issued by the Assistant Commissioner, Central GST & Central Excise, Patna (West) Division whereby on account of nonpayment of interest, the registration of the petitioner company has been suspended and also quashing of Show Cause Notice for cancellation of Registration dated 07.07.2022 issued under Rule-22(1)/Sub-Rule-(2A) of Rule-21A of CGST Rules and quashing of Show Cause Notice dated Nil on the ground that there is neither adjudication order nor proper Show Cause Notice, thereby the action of the respondent is in blatant violation of principles of natural justice and contrary to the procedure prescribed under GST Act.

ii) To issue a Writ in the nature of Mandamus commanding the respondents to initiate proceeding under the GST Act for adjudication of liability of interest in accordance with law after issuing proper Show Cause Notice to the petitioner company in compliance with principles of natural justice.

iii) To issue a Writ in the nature of Mandamus commanding the respondents not to initiate or take any coercive measure for the recovery of any amount of interest till the matter attains finality as per prescription of law.

iv) To any other relief or reliefs to which the



petitioner company is entitled in the facts and circumstances of the case.”

It is not in dispute that post issuance of notice to show cause dated 07.07.2022 (Annexure-1, Page 26), the Superintendent, Patna Special, Central, Bihar has not passed any order. It is equally true that post issuance of the said notice to show cause, the petitioner’s registration stands suspended.

The notice is for cancellation of the registration and yet no order in terms thereof stands passed.

Inviting attention of Rule 22(3) of the Central Goods and Services Tax Rules, 2017, it is argued on behalf of the petitioner that the suspension could have been only for a period of 30 days.

In support, reliance is sought upon the order dated 31.01.2022 passed by the High Court of Delhi in W.P.(C) No. 1559/2022, titled as **Shakti Shiva Magnets Private Limited Vs. Assistant Commissioner & Ors.**

Opposing the such contention, Dr. K.N.Singh, learned Addl. Solicitor General, appearing on behalf of the Revenue, seeks reliance upon the judgment dated 18.10.2022 passed by the High Court of Jharkhand at Ranchi in W.P(T) No. 23 of 2022, titled as **M/s RSB Transmissions (India) Limited**



**Vs. Union of India & Ors.**, in which way matter needs to be decided by the adjudicatory authority.

Also, petitioner is ready and willing to deposit 25% of the impugned demand payable as interest, which offer is not accepted by the Revenue in view of the law laid down in **M/s RSB Transmissions (India) Limited** (supra).

At this stage, learned counsel for the petitioner states that petitioner's request for adjudication is pending before the said authority may be directed to be decided expeditiously.

In view of the attending facts and circumstances, we dispose of the present petition on the following mutually agreeable terms:-

(i) Petitioner shall make himself available in the office of the Respondent No. 7, namely, The Superintendent, CGST, Phulwarisharif Range, Patna, (West) Division, Patna on 03.01.2023 at 10:30 A.M, who shall positively and not later than one week thereafter, take a decision in terms of and pursuant to the notice to show dated 07.07.2022 (Annexure-1, Page 26).

(ii) Liberty reserved to the petitioner to take recourse to such other remedies, as are otherwise available in accordance with law, should the need so arise.



(iii) We have not expressed any opinion on merits of the matter. All issues are left open.

Petition stands disposed of in the aforesaid terms.

Interlocutory application, if any, shall also stand disposed of.

**(Sanjay Karol, CJ)**

**( Partha Sarthy, J)**

Sujit/Ashwini

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