IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15977 of 2022

M/s Mina Devi through proprietor Mina Devi, Female, aged about 32 years, Wife of Arun Ray, resident of Alampur, P.O.- Alampur Gonpura, P.S.- Phulwarisharif, District- Patna, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, Bihar, New Secretariat, Patna.
2. The Commissioner of State Tax, Bihar, New Secretariat, Patna.
3. The Additional Commissioner of State Tax, Patna South Circle, Patna.
4. The Superintendent of State Tax, Patna South Circle, Patna, Bihar.
5. Mr. Sanjay Kumar, Superintendent CGST, Patna, South Patna, West Bihar

... ... Respondent/s

Appearance :

For the Petitioner/s	:	Ms.Archana Sinha @ Archana Shahi, Advocate
For Union of India	:	Dr. K. N. Singh, ASG Mr. Anshuman Singh, Sr. SC. CGST&CX
For the Respondent/s	:	Mr.Vikash Kumar (SC 11)

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

Date : 10-01-2023

Heard learned counsel for the parties.

Petitioner has prayed for following reliefs:-

a) For Directing the respondents to restore the GST registration of the petitioner with immediate effect as the petitioner is ready to furnish the returns of earlier years within 1 months of the order of this Hon'ble Court . The GST registration was cancelled vide order dated 5.02.19(Annexure-2).

b) For any other consequential relief or reliefs for which the petitioner is found entitled during course of hearing of this writ petition.

Smt. Archana Sinha @ Archana Shahi, learned counsel for the petitioner, states that petitioner is ready and willing to complete the formalities for restoration of the registration as a dealer under Goods and Service Tax Act, 2017.

Let the petitioner file such an application before the competent authority. Upon receipt thereof, the competent authority shall immediately, and not later than four weeks thereafter, pass appropriate orders in accordance with law.

Petitioner undertakes to pay all dues/taxes within a period of four weeks from the date of such decision.

Needless to add, the issue of limitation shall not be allowed to come in the way of consideration on merits of such an application.

Petition is disposed of in the aforesaid terms.

Interlocutory Application(s), if any, shall stand disposed of.

(Sanjay Karol, CJ)

(Partha Sarthy, J)

Sanjay/-Ranjan

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	11.01.2023
Transmission Date	NA