

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14203 of 2023

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Kumar Construction through its Proprietors, Prabhat Kumar Male, aged about 44 Years, Son of Sunil Kumar Singh, Resident of Janshakti Colony, Road no. 24 E P.S.-Rajiv Nagar, P.O.-Kesrinagar District-Patna.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial State Taxes, Patna.
2. Joint Commissioner, State Taxes, Danapur
3. Additional Commissioner, State Taxes (Appeal), Patna West Division, Patna.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mrs. Archana Sinha @ Archana Shahi, Advocate
For the Respondent/s : Mr. Vivek Prasad (GP-7)

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJIV ROY
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 04-10-2023 The petitioner is aggrieved by the notice issued for cancellation of registration and the order passed which is produced at Annexure-1. An appeal was filed which was also dismissed for non-prosecution. We quite see that the writ petition is filed delayed. However, it is a fact that the notice does not show any reason or even raise an allegation against the petitioner of not having filed returns for a continuous period of six months.

2. We are of the opinion that the order has to be interfered with. Even the order does not clearly indicate the



failure to file the returns nor does it indicate the explanation stated in the reply said to have been filed dated 09.01.2020.

3. In the above circumstances, we set aside Annexure-1 order, especially on the undertaking made by the petitioner before Court that the entire tax, interest and penalty would be paid. If the petitioner pays the amount of tax, interest and penalty and also files the returns for the period for which the default occurred within a period of one month from today, the registration shall be restored and if not the registration shall stand cancelled.

4. The writ petition stands allowed.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

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