

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.14777 of 2023**

=====

Snip Infra Private Limited Through its proprietors Shyam Nandan Jha Male,  
aged about 52 years, Son of Harishchandra Jha, Resident of ward No-04  
garuara, P.S- Muffashil, Dist.-Samastipur

... .. Petitioner/s

Versus

1. The State of Bihar Through the Commissioner of Commercial State Taxes,  
Patna.
2. Joint Commissioner, State Taxes, Samastipur
3. Additional Commissioner, State Taxes (Appeal), Darbhanga Division,  
Darbhanga

... .. Respondent/s

=====

**Appearance :**

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

=====

**CORAM: HONOURABLE THE CHIEF JUSTICE**

**and**

**HONOURABLE MR. JUSTICE RAJIV ROY**

**ORAL JUDGMENT**

**(Per: HONOURABLE THE CHIEF JUSTICE)**

**Date : 19-10-2023**

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  
dismissed for the delay occasioned. However, it is a fact that the  
order does not show any reason or even raised 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. 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 15.02.2023.

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)**

Anushka/-

|                   |            |
|-------------------|------------|
| AFR/NAFR          |            |
| CAV DATE          |            |
| Uploading Date    | 19.10.2023 |
| Transmission Date |            |

