IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15301 of 2023

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M/s Kapildeo Prasad having its place of business at Hakam, District Siwan, Bihar through its Authorized Signatory Ajay Kumar Mandal, Aged about 24 years, Gender Male, Son of Late Bhola Mandal, Resident of Village Ward No. 9, Kakraul, P.S. Rahika, District - Madhubani.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Additional Commissioner of State Tax (Appeal), Saran Division, Chapra.
3. The Joint Commissioner, State Tax, Siwan Circle, District Siwan.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Alok Kumar, Advocate
For the Respondent/s	:	Mr.Vikash Kumar (SC-11)

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJIV ROY
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 30-10-2023

The petitioner is aggrieved by the notice issued for cancellation of registration and the order passed which is produced as Annexure-1. An appeal was filed which was dismissed for delay occasioned and also for not availing the Amnesty Scheme, as offered by the State.

2. The learned Government Advocate submits that there was an Amnesty Scheme available whereby an application for revocation of cancellation would have facilitated the same and the revival of registration. It is also submitted that the

facility was available between 31.03.2023 to 31.08.2023. The petitioner having not availed of this remedy cannot now file a writ petition, especially when the appeal itself was delayed.

3. We are quite conscious of the delay occasioned and the restriction insofar as invocation of the extraordinary remedy under Article 226 of the Constitution of India. However, in the present case, it is a fact that the order issued does not show any reason nor does the notice raise any allegation against the petitioner of not having filed returns for a continuous period of six months; as stated by the learned counsel. Only in the circumstance of no reasons having been shown, we are of the opinion that the order has to be interfered with. The order also does not clearly indicate the failure to file the return despite the fact that the petitioner has not filed any reply to the show cause notice issued.

4. Considering fact that there was an Amnesty Scheme in operation which has now expired, we set aside Annexure-1 order conditionally on the specific undertaking made by the petitioner.

5. The undertaking made by the petitioner before Court is that the entire tax, interest and penalty would be paid within a period of one month from today and the returns filed

accordingly. If the said undertaking is compiled with, the petitioner's registration shall be restored and if not the registration shall stand cancelled, as has been ordered by Annexure-1.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

Sudha/-

AFR/NAFR	
CAV DATE	NA
Uploading Date	31.10.2023
Transmission Date	