IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.640 of 2023

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Kalpana Devi Wife of Late Anil Kumar Mishra, Resident of Narwara, Kishunpur, P.S. - Tariyani Sheohar, Bihar, 843128, through its Legal Heir Smt. Kalpana Devi, W/o Late Anil Kumar Mishra, Female (aged about 37 years), resident of Narwara, Kishunpur Urf Narwara, Sheohar, Bihar, 843128, sole proprietary of Mishra Khad Bhandar, having its registered office at Narwara, Kishunpur Urf Narwara, Sheohar, Bihar, 843128.

... ... Petitioner/s

Versus

1. State of Bihar through the Commissioner of State Tax having its Office at Vikas Bhawan Bailey Road Patna.
2. Dy. Commissioner of State Tax, Sitamarhi, Bihar.
3. Jurisdiction Officer, Sitamarhi, Tirhut, Bihar.

... ... Respondent/s

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Appearance :

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

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

(The proceedings of the Court are being conducted by Hon'ble the Chief Justice/ Hon'ble Judges through Video Conferencing from their residential offices/residences. Also, the Advocates and the Staffs joined the proceedings through Video Conferencing from their residences/offices.)

Date : 20-01-2023

Heard learned counsel for the parties.

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

i. The order passed by the respondent no.3 dated

18.01.2022 (as contained in Annexure-3) cancelling the registration under Section 29 of the Bihar Goods and Services Tax Act, 2017 (hereinafter called the Act) be quashed.

ii. The respondent no.3 to be directed to restore registration under Section 22 of the Act to enable filing of return and payment of tax in accordance therewith.

iii. For granting any other relief(s) to which the petitioner is otherwise found entitled to."

Smt. Manju Jha, 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)

Rajiv/-K.C. Jha

AFR/NAFR	
CAV DATE	
Uploading Date	
Transmission Date	