IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.178 of 2023

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M/s Lucy Kumari, a Proprietorship firm having it head Office, At Khamhar, P.S.-Mufassil, District-Begusarai through its Proprietor Lucy Kumari, Wife of Kundan Kumar, resident of village-Khamhar, Ward No.3, P.S.-Muffassil, District-Begusarai.

... ... Petitioner/s

Versus

1. The Commissioner, Goods and Service Tax (State Tax), Bihar, Patna.
2. The Additional Commissioner, Goods and Service Tax State Tax, (Appeal), Dharbhanga Commissionary, Patna.
3. The Joint Commissioner of Goods and Service Tax (State Tax), Begusarai Circle, Begusarai.Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Manoj Kumar Singh, 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

Petitioner has prayed for following relief (s) : -

> "1. That, by way of this writ petition the petitioner craves indulgence of this Hon'ble Court for the issuance of a writ in the nature of certiorari to quash the order contained in Memo No. 350 dated 19.10.2022 issued

> under the signature of Respondent No.2 whereby and whereunder the appeal No. AD101022002213F preferred by the petitioner has been rejected confirming the order of cancellation of registration No. GSTIN/ Temp ID / UIN-10DCYPK9220F2ZI, dated 23.07.2021 passed by respondent No. 3 has been upheld and further an appropriate writ, order or orders, direction or directions may be issued commanding the respondent authorities to restore the G.S.T. registration number GSTIN/Temp ID/UIN-10DCYPK9220F2ZI in the name of petitioner forthwith, and the petitioner further prays for other consequential relief or reliefs for which he is entitled under the Law."

Mr. Manoj Kumar Singh, 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)

KC Jha/chn

AFR/NAFR	
CAV DATE	
Uploading Date	24.01.2023
Transmission Date	