IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18421 of 2022

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M/S Mod Shoe Station a proprietorship firm having its place of business at Masjid Station Road, Patna- 800001 through its proprietor namely Mohammed Ibrar Alam male aged about 34 years son of Md. Eqbal, Resident of Hotel Ki Gali, Near Devi Asthan, Javed P.C.O, Samanpura Raja Bazar, Rukanpura, Patna- 800014.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Joint Commissioner of State Taxes, Patna West Circle, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Pawan Kumar Singh, Advocate

For the Respondent/s : Mr.Vikash Kumar (SC11)

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

Date : 09-01-2023

Heard learned counsel for the parties.

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

a) For issuance of a writ in the nature of certiorari for quashing of the ex - parte order bearing reference number ZA100821091095U dated 18.08.2021 passed by the respondent No. 3 under section 29 of the Bihar Goods And Services Tax Act, 2017 (hereinafter referred to as the Bihar Act 2017 for short) read with Rule 22 of the Bihar Goods And Services Tax Rules, 2017 (hereinafter referred to as the "Bihar rules 2017" for short);

b) For issuance of a writ in the nature of mandamus directing the respondent's especially the respondent No. 3 to restore the registration of the petitioner with effect from the month of August 2021 so that the petitioner may file all the pending returns since October 2021 till date and also discharge liability of tax and interest (attracted if any) in accordance with the provisions of the Bihar act 2017 and the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the central act 2017 for short);

c) For further holding and a declaration that the cancellation of registration of the petitioner by virtue of an ex- parte order passed by the respondent No. 3 is violative of the principles of natural justice and the petitioner having already filed pending returns and discharge tax liabilities till the month of September 2021 is entitled to restoration of registration in terms of rule 23 (1) first proviso to the Bihar rules 2017;

d) For Further direction to the respondent Number 3 to restore the GSTIN – 10BBMPA7646A1Z9.

e) For grant of any other relief or reliefs to which the petitioner is found entitled in the facts and circumstances of this case.

Mr. Pawan Kumar Singh, learned counsel for the petitioner, states that petitioner is ready and willing to complete the formalities for restoration of the registration 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)

ranjan/-sanjay

AFR/NAFR	
CAV DATE	
Uploading Date	
Transmission Date	