IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.198 of 2023

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Daya Sewa Foundation, a Trust, having its registered office at Bhualpur, Marhaurah Saran, Bihar through its Secretary namely Piyush Dwivedi aged about 39 years Son of Ramakant Dwivedi, Resident of Chapra Village- Bichla Telpa, P.O.- Purwari Telpa, P.S.- Marhaura, District- Saran Bihar 841302

... ... Petitioner/s

Versus

1. The Union of India through Secretary, Ministry of Finance, Government of India, New Delhi.
2. The Principal Chief Commissioner, CGST, Central Revenue, Birchand Patel Path, Patna.
3. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
4. The Additional Commissioner (Appeals), Department of State Taxes, Government of Bihar, Patna.
5. The Joint Commissioner of State Tax, Saran Division, Chhapra.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Sunit Kumar, Advocate
For the Respondent/s	:	Dr. K.N. Singh (ASG)
		Mr. Anshuman Singh, Sr. SC, CGST & CX
		Mr. Vivek Prasad, GP-7

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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) : -

> "(a) To quash the order dated 29.09.2022 passed by Respondent no. 3 in Appeal Reference No. ZD100922021907L whereby and whereunder the appeal preferred by the petitioner has been rejected solely on the ground of "Delay in Submission of

> Appeal" as same has been passed in contravention of the Principals of Natural Justice.
>
> (b) To forthwith restore the sanctity of the Registration Certificate which has been cancelled by Respondent No. 4 without appreciating the facts of case and without considering the circulars with regard to limitation in view of the COVID-19 pandemic in the light of Hon'ble Apex Courts Order.
>
> (c) To further direct the respondent authority restraining them from taking any coercive action against the petitioner during the pendency of the present writ application
>
> (d) For any other relief/reliefs that the petitioner is entitled to in the fact and circumstances in the case.”

Mr. Sunit Kumar, 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	