IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.331 of 2023

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Jai Prakash Kumar S/o Jhulan Saw, R/o Village- Babhan Lai, P.O. + P.S.- Lai, District Patna .At present Jamaluddin Chowk, Near Panchayat Bhawan, P.O.- P.S. Khagaul, District- Patna.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary Department of Revenue, Ministry of Finance, North Block New Delhi- 110001
2. The Secretary Department of Revenue, Ministry of Finance, North Block New Delhi- 110001
3. The State of Bihar through the Commissioner cum Secretary, Commercial Tax Department, Govt. of Bihar, Patna.
4. The Commissioner cum Secretary, Commercial Tax Department, Govt. of Bihar, Patna.
5. The Additional Commissioner State Tax (Appeals), West Division, Patna.
6. The Joint Commissioner of State Tax, Danapur Jurisdiction, Patna West, Bihar.
7. The Assistant Commissioner of State Tax, Danapur Juridiction, Patna West, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Sujeet Kumar Gupta, 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 sought for following relief (s) : -

"(i) For issuance of writ of Certiorari or any other appropriate writ quashing/setting aside the appellate

> order dated 03.12.2022 bearing case No. GST/DN-39/22- 23 memo no. 2170 passed by the Respondent No.5 for the month September 2021 (Annexure 5) whereby and whereunder the appeal filed by the petitioner has been rejected on the ground of limitation.
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> (ii) For issuing of writ of Certiorari or any other appropriate writ quashing/setting aside the judgment assessment order dated 01.09.2021 (Annexure 3) passed by the Respondent no.6 whereby and whereunder the judgment has been passed U/s 29 of the CGST Act, 2017 for the aforesaid month.
>
> (iii) For issuing a writ of Mandamus or any other appropriate writ directing the Respondents to revoke the cancellation of registration of the Petitioner
>
> (iv) For passing any such any order or orders as this Hon'ble Court deem fit and proper under the facts and circumstances of the case."

Mr. Sujeet Kumar Gupta, 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	
Transmission Date	