IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.17640 of 2023

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M/s Nidhi Kumari, having its office at Telpa, Nai Basti, Post-Chhapra, P.S.-Chhapra, Saran-841301, Bihar through its Proprietor Nidhi Kumari (female, aged about 25 years) daughter of Shri Sunil Singh, resident of Telpa, Nai Basti, Post-Chhapra, P.S.-Chhapra, Saran-841301, Bihar.

... ... Petitioner/s

Versus

1. State of Bihar through the Principal Secretary, State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. The Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Additional Commissioner of State Taxes, Saran Division, Chhapra, Government of Bihar.
4. The Joint Commissioner of State Taxes, Saran Circle, Chhapra, Government of Bihar, Bihar.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Manish Kumar, Advocate
For the Respondent/s : Mr. Vikash Kumar (SC-11)

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJIV ROY
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 14-12-2023

The petitioner is aggrieved with the cancellation of registration by Annexure-P2 dated 19.07.2021. An appeal was filed which was dismissed for delay occasioned by Annexure-P4 dated 22.09.2023.

2. The learned Government Advocate submits that there was an Amnesty Scheme available whereby an application for revocation of cancellation would have facilitated the same and the revival of registration. It is also submitted that the

facility was available between 31.03.2023 to 31.08.2023. The petitioner having not availed of this remedy cannot now file a writ petition, especially when the appeal itself was delayed.

3. We are quite conscious of the delay occasioned and the restriction insofar as invocation of the extraordinary remedy under Article 226 of the Constitution of India. However, in the present case, it is a fact that the order issued does not show any reason nor does the notice raise any allegation against the petitioner of not having filed returns for a continuous period of six months; as stated by the learned counsel. Only in the circumstance of no reasons having been shown, we are of the opinion that the order has to be interfered with. The order also does not clearly indicate the failure to file the return despite the fact that the petitioner has not filed any reply to the show cause notice issued. The appeal filed also stood rejected without any consideration.

4. We set aside Annexure-P2 order for it being devoid of any reasoning and Annexure-P4 also, but conditionally on the following undertaking made by the petitioner.

5. The undertaking made by the petitioner before Court is that the entire tax, interest and penalty would be paid within a period of one month from today and the returns filed

accordingly. If the said undertaking is compiled with, the petitioner's registration shall be restored, and if not, the registration shall stand cancelled, as has been ordered in Annexure-P2.

6. The writ petition stands allowed in the aforesaid terms.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

Sunil/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	18.12.2023
Transmission Date	