IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1637 of 2024

==

M/s Prashasti Printers having GSTIN 10AGQPT02944D1ZH its office at D.N. Das Lane, Bangali Akhara, Langer Toli, Post- Bankipur, P.S.- Pirbahore, Patna- 800004, Bihar through its Proprietor Anil Kumar Thakur (Male, aged about 44 years) Son of Shri Dayanand Thakur, resident of Ward No.- 03, Village Shashan, Post- Samastipur, P.S.- Samastipur District- Samastipur-848205.

... ... 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, (Appeal), Patna East Division, Patna, Government of Bihar.
4. The Joint Commissioner of State Taxes, Kadamkuan Circle, Patna, Government of Bihar, Patna.

... ... Respondent/s

==

Appearance :

For the Petitioner/s : Mr.Bijay Kumar Gupta, Advocate

For the Respondent/s : Mr. Vivek Prasad, GP-7

==

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

Date : 31-01-2024

The petitioner is before this Court challenging the cancellation of registration dated 15.01.2020 at Annexure-P2. A notice was issued as per Annexure-P1, which was not

WEB COPY

replied to. An appeal was filed against Annexure-P2, which was dismissed for the delay occasioned. Further, the Government had come out with an Amnesty Scheme by Circular No. 3 of 2023, by which the registered dealers, whose registrations were cancelled were permitted to restore their registration on payment of all dues between 31.03.2023 to 31.08.2023. The petitioner did not avail of such remedy also.

2. The petitioner, before this Court, places reliance on Annexures- P5 to P7 judgments. In the said judgments, it was directed that if the entire taxes due were paid within four weeks, the petitioner's registration would be restored. However, we see that this is a cancellation of registration of the year 2020. The petitioner in the interregnum, not being a registered dealer, there was no monitoring of his activities by the Department. In that circumstance, there was no way to ascertain now as to whether there were any transactions carried out in the said period.

3. The cancellation also is for the reason of six months return not having been filed. There is no averment to the effect that, in fact, the petitioner has filed the returns. The petitioner also did not avail the remedy of Amnesty Scheme.

WEB COPY

4. Considering the overall circumstances, we are not inclined to entertain the writ petition. The writ petition stands dismissed.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

Sujit/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	02.02.2024
Transmission Date	

WEB COPY