IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4448 of 2025

Lennox Construction Enterprises LLPO, Chhatriy Nagar Aurangabad Aurangabad, Bihar- 824101 having GSTIN/UIN No.-10AAKFL1153PIZZ through its Director, Vikash Kumar, aged about 30 years, Male son of Mithilesh Singh, Resident of Village- Karmdih, Post- Barun, Police Station- Barun, District- Aurangabad, Pin Code- 824112, State- Bihar.

... ... Petitioner

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner, State Taxes, Bihar, Patna.
2. The Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Additional Commissioner of State Taxes, (Appeal), Magadh Division, Gaya.
4. The Joint Commissioner of State Taxes, Aurangabad Circle, Aurangabad.
5. The Assistant Commissioner of State Taxes, Aurangabad Circle, Aurangabad.

... ... Respondent/s

Appearance :

For the Petitioner/s	:	Mr.Deepak Kishore, Advocate
For the Respondent/s	:	Mr.Raghwanand, GA-11

CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE S. B. PD. SINGH
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 23-07-2025

In the instant petition, the petitioner has prayed for the following relief(s):-

> *"(I) For Issuance of an appropriate writ/writs, order/orders, direction/directions on the respondents to Revocation the cancelled Registration of "LENNOX CONSTRUCTION ENTERPRISES LLP, O, Chhatriy Nagar Aurangabad, Aurangabad, Bihar, PIN- 824101, having Goods and Service Tax Identification Number 10AAKFL7153P1ZZ.*

> *(II) For further issuance of an appropriate writ/writs, order/orders, direction/directions to quash the impugned order for cancellation of Registration dated 09.03.2024 (Annexure-P/04 to this writ petition) as well as order of Appellate Authority dated 14.01.2025 (Annexure-P/06 to this writ petition).*
>
> *(III) For further direction to the respondents, to reinstate the Registration of "LENNOX CONSTRUCTION ENTERPRISES LLP" by allowing payment of outstanding/due taxes of Goods and Service tax.*
>
> *(IV) And other relief or reliefs be also granted to the petitioner for which they may be found entitled too."*

2. Petitioner has assailed the impugned order on two counts namely limitation insofar as initiation of proceedings by the concerned official Respondent and non-compliance to Sub-Section 4 of Section 75 of CGST Act, 2017. Among the several grounds these two grounds have been urged during the course of the day.

3. Learned counsel for the State, on instruction submitted that there is non-compliance of Sub-Section 4 of Section 75 of CGST Act, 2017. Having regard to the admitted fact that respondents have not complied statutory provision like Sub-Section 4 of Section 75 of CGST Act, 2017, on this sole ground the petitioner has made out a case so as to interfere with the impugned action of the respondents which are at Annexure - P/04 dated 09.03.2024 & Annexure-P/06 dated 14.01.2025 stands set aside and the matter is remanded to the concerned authority to proceed afresh from the defective stage insofar as compliance of Sub-Section 4 of Section 75 of CGST Act, 2017.

4. The petitioner shall co-operate with the official respondents in the proceedings and respondents should provide due opportunity of hearing to the petitioner and complete proceedings within a period of four months from the date of receipt of this order. The concerned authorities are exercising *quasi* judicial functions, therefore, they are requested to peruse the Hon'ble Supreme Court's decision in the case of ***Oryx Fisheries Private Ltd. vs. Union of India & Ors.*** reported in ***(2010) 13 SCC 427,*** Paragraph No.47, so as to complete each and every procedural aspect insofar as undertaking the quasi-judicial functions in the present case.

5. With the above observation, the present C.W.J.C. No. 4448 of 2025 stands allowed in part.

(P. B. Bajanthri, J)

(S. B. Pd. Singh, J)

manish/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	31.07.2025
Transmission Date	NA