IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7197 of 2025

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Pramod Kumar Mandal, Son of Giro Mandal, Village- Dubba, P.S.- Banka, P.O.- Chandan, District- Banka.

... ... Petitioner

Versus

1. The State of Bihar through the Secretary, Commercial Tax Department, Bihar.
2. Commissioner of State GST, New Secretariat, Patna.
3. Additional Commissioner of State Taxes, Bhagalpur Range, Bhagalpur.
4. Joint Commissioner of State Taxes, Bhagalpur District- Bhagalpur.
5. Assistant Commissioner of State Tax, Jhanjharpur, District- Madhubani, Bihar.

... ... Respondents

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Appearance :

For the Petitioner/s : Mr.Shailesh Anand, Advocate
For the Respondent/s : Mr.Vikash Kumar, SC-11

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CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE JUSTICE SMT. G. ANUPAMA CHAKRAVARTHY
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 13-08-2025

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

> *"(i) For issuance of a writ of mandamus for directing the respondents to restore the GST registration of the petitioner with immediate effect as the petitioner has already furnished the return of the period in question.*
>
> *(ii) For issuance of writ of certiorari for quashing the order contained in memo with reference number ZA1003230004688 dated 01.03.2023 issued by respondent no-4 (Annexure-P/3) through which the GSTIN of petitioner has*

been cancelled.

(iii) For issuance of appropriate writ for any other consequential relief or reliefs of the petitioner is found entitled during course of hearing of this writ petition."

2. Learned counsel for the petitioner submitted that petitioner has not been provided ample opportunity of apprising his case before the concerned Authority. In this regard, he has pointed out Circular No. 1053/02/2017-CX, dated 10.03.2017. Para 14.3 reads as under:

"***14.3 Personal hearing:*** *After having given a fair opportunity to the noticee for replying to the show cause notice, the adjudicating authority may proceed to fix a date and time for personal hearing in the case and request the assessee to appear before him for a personal hearing by himself or through an authorised representative. At least three opportunities of personal hearing should be given with sufficient interval of time so that the noticee may avail opportunity of being heard. Separate communications should be made to the noticee for each opportunity of personal hearing. In fact separate letter for each hearing/extension should be issued at sufficient interval. The adjudicating authority may, if sufficient cause is shown, at any stage of proceeding adjourn the hearing for reasons to be recorded in writing. However, no such adjournment shall be granted more than three times to a noticee."*

3. Perusal of Annexure – P/3, dated 01.03.2023 relating to Order for Cancellation of Registration, it is evident that there is non-compliance to Para 14.3 of the Circular dated 10.03.2017. In the light of these facts and circumstances whatever the subsequent action taken by the Respondents stands set aside. The impugned order for Cancellation of Registration dated 01.03.2023 set aside. Matter is remanded to the Joint Commissioner of State Taxes, Bhagalpur, Bihar to decide cancellation of registration of the petitioner afresh after due following the Circular dated 10.03.2017 and other relevant provision, including oral hearing to the petitioner. The above exercise shall be completed within a period of 04 months from the receipt of this order.

4. Accordingly, Writ petition stands allowed.

(P. B. Bajanthri, J)

(G. Anupama Chakravarthy, J)

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AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	14.08.2025
Transmission Date	NA