

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13176 of 2025

M/s Shivam Kumar a Proprietorship Firm having GSTIN-10DIKPK0699Q1ZO and its office at Village- Kendih, Post- Khaira, P.S. Khaira, Jamui, District- Jamui, Pin- 811317 through its proprietor, Shivam Kumar, Gender-Male, aged about 30 years, Son of Sri Arun Singh, Resident of Village- Kendih, Post- Khaira, P.S. Khaira, Jamui, District- Jamui, Pin- 811317.

... .. Petitioner/s

Versus

1. The Union of India through The Secretary (Revenue), Ministry of Finance, Government of India North Block, New Delhi- 110001.
2. The Commissioner, Central Goods and Service Tax, Patna-1, 3rd Floor, Kendriya Rajaswa Bhawan (Annexe Building), Bir Chand Patel Path, Patna-800001.
3. The Additional Commissioner of Central GST (Appeals), Customs, CGST and CX, Kendriya Rajaswa Bhawan (Annexe Building), Bir Chand Patel Path, Patna-800001.
4. The Superintendent, Central Goods and Service Tax, Jamui, Bihar.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. Manish Kumar, Advocate Mr. Bijay Kumar Gupta, Advocate Mr. Gyaneshwar Prasad, Advocate
For the Respondent/s	:	Dr. Krishna Nandan Singh, ASGI Mr. Anshuman Singh, Sr. SC, CGST and CX Mr. Shivaditya Dhari Singh, Advocate

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE ALOK KUMAR SINHA
ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 07-10-2025 In the instant writ petition, petitioner has prayed for
the following reliefs :

*“(i) The Appellate Authority order passed in
Appeal Case No- V (21) (22) / Appeals /
Pat/GSTNBO/2024-25 dated 06.11.2024 against ARN
-AD100424005985C dated 25.04.2024 and APL 02 vide*



Reference No. - ZD1011240053672 dated 11.11.2024 (as contained in Annexure – P5) passed by Respondent No-3 in Appeal Reference No-ZD1011240053672 without grant of adequate opportunity of being heard be quashed.

(ii) The Show Cause Notice dated 15.01.2023 vide Reference No: ZA100123078168W (as contained in Annexure-P1) in form of REG-17/31 issued by the Respondent No.-4 for Cancellation of GST Registration be quashed.

*(iii) The Ex parte order For Cancellation of GST Registration dated 30.03.2023 Vide Reference No: ZA1003231351377 (as contained in Annexure-P2) passed by the Respondent No.-4 cancelling GST registration of the Petitioner **by non-speaking order** stating “**This has reference to show cause notice issued dated 15.01.2023. The effective date of cancellation of your registration is 15.01.2023** and without providing sufficient opportunity of hearing in violation of principles of natural justice be quashed.*

(iv) For directing the Respondents alternatively to allow delayed filing of application for revocation of cancelled registration which could be condoned subject to payment of tax, interest, penalty and late fee.”

2. The petitioner failed to furnish return for a continuous period of six months, resultantly, show cause notice was issued for cancellation of registration on 15.01.2023 while providing 30 days time for reply to the show cause notice. Petitioner has not availed the remedy of filing reply to the show



cause notice dated 15.01.2023, resultantly, respondents had proceeded to order cancellation of registration on 30.03.2023. Feeling aggrieved and dissatisfied with the order, petitioner has preferred appeal before the appellate authority. Appellate authority has rejected the petitioner's appeal. We find that petitioner has not made out a *prima facie* case so as to interfere with the impugned action of the respondents. Accordingly, present writ petition stands disposed of.

3. Be that as it may, if there is any provision of law for the authorities to accept earlier return and impose fine or damages or interest, in that event, petitioner shall appear before the concerned authority while submitting detailed application. If such application is submitted, in that event, the concerned authority is hereby directed to examine whether petitioner's grievance could be redressed at this distance of time insofar as cancellation of registration and its restoration or not.

(P. B. Bajanthri, CJ)

(Alok Kumar Sinha, J)

GAURAV S./-

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