IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18204 of 2024

==

M/s Geosence Granite and Marble through its proprietor Jyoti Kumari Vishwakarma, Resident of Jaganpura Morh, New Bypass, Ram Krsihna Nagar Patna Bihar- 800020.

... ... Petitioner

Versus

1. The State of Bihar through the Principal Secretary, Bihar Sales Tax (Goods and Services) Department, Govt. of Bihar, Patna.
2. The Additional Commissioner of State Tax (Appeal), Patna West Division, Patna, District- Patna.
3. The Joint Commissioner of State Tax, Patna South Circle, Patna having its Office situated at Anta Ghat, Gandhi Maidan, Patna, District- Patna.

... ... Respondent/s

==

Appearance :
For the Petitioner/s : Mr. Gopal Prasad Singh, Advocate
For the Respondent/s : Mr. Standing Counsel (11)

==

CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE SUNIL DUTTA MISHRA
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 11-02-2025

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

> *(i) For issuance of a writ in the nature of a writ of certiorari quashing order dated 09.12.2022 of cancellation of registration (IMPUGNED ORDER) passed by Additional Commissioner of State Tax (Appeal), Patna West Circle, Patna, District-Patna (herein after appellate authority) whereby and wherein appellate authority has rejected the appeal no-GST/PS-2/23-24 vide its order dated 27.06.2024*

merely for the reason that the appeal not filed within limitation period as per section- 107(4) of Bihar Goods and Services Tax, 2017 without going into the merit of appeal.

(ii) For issuance of mandamus to the respondent no-2 to condone delay of 7 Months 18 Days (as per order under challenge) and thereafter for revocation of cancellation of registration no-10AHDPV8131DIZQ in the interest of substantial justice to the petitioner as there is no substantial delay as well as the petitioner has up-to-date cleared liabilities and the delay is not intentional and because of health issues.

(iii) For any other relief/(s) applicable in the facts and circumstances of the case."

2. Learned counsel for the Respondents on 07.02.2025 submitted that present matter is squarely covered by co-ordinate Bench decision dated 27.02.2024 passed in C.W.J.C. No. 2441 of 2024 in the *Maruti Store Versus State of Bihar and others* case insofar as belatedly filing of Appeal before the Appellate Authority. Similar view has been taken by the Delhi High Court in the case of ***M/s Addichem Specialty LLP vs. Special Commissioner 1, Department of Trade and Taxes & Anr.*** {W.P. (C) 14279 of 2024 and CM APPL. 59773 of 2024 dated 16.12.2024.}.

3. In view of the aforementioned pronouncements, the petitioner has not made out a case. Accordingly, the present Writ petition stands dismissed in the light of the aforementioned judicial pronouncements.

(P. B. Bajanthri, J)

(Sunil Dutta Mishra, J)

manish/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	15.02.2025
Transmission Date	NA