IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19540 of 2024

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Satendra Singh, Son of Kishun Dev Singh, Resident of Jafra Sarawe, P.S.- Sarawe, P.S.- Siwan, Muffasil, Siwan, Bihar 841226, GSTIN-10BHQPS0169G1ZB.

... ... Petitioner

Versus

1. Union of India through the Secretary, Department of Revenue, Government of India, New Delhi.
2. The Secretary, Department of Revenue, Government of India, New Delhi.
3. The Principal Commissioner of Central Goods and Service Tax, 4th Floor, C.R. Building (Annexe), Bir Chand Patel Path, Patna- 800001.
4. The Commissioner of Central Tax, 4th Floor, C.R. Building (Annexe), Bir Chand Patel Path, Patna- 800001.
5. The Deputy Commissioner of State Tax, Circle Siwan, Saran, Bihar.
6. The State Tax Appellate Authority, Saran Division, Chapra.
7. The Additional Commissioner of State Tax on behalf of the State Tax Appellate Authority, Saran Division, Chapra.

... ... Respondents

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Appearance :

For the Petitioner	:	Mr. Shashi Kant Mishra, Advocate
For the State	:	Mr. Vivek Prasad, GP-7
For the UoI	:	Mr. Anshuman Singh, Senior SC

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CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE AJIT KUMAR

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

7 05-08-2025 Heard learned counsel for the petitioner and learned GP-7 for the State.

2. The petitioner in this case is aggrieved by and dissatisfied with the order dated 05.09.2024 as contained in Annexure ‘P/4’ by which the appeal preferred by the petitioner against the order of cancellation of his registration vide Annexure ‘P/2’ has been dismissed on the ground of limitation.

3. Learned counsel for the petitioner has drawn our attention towards the statements made in paragraphs '5' and '6' of the amendment petition wherein the following statements have been made:-

> "5. That the petitioner further craves leave of this Hon'ble Court to bring on record the following additional fact of material relevance to the matter:
> "That no physical copy or communication of the Show Cause Notice dated 08.07.2022 or the subsequent cancellation order was served upon the petitioner. All communications were uploaded only on the GST portal, of which the petitioner had no knowledge due to his prolonged medical condition. Hence, the petitioner was prevented from replying to the SCN or taking timely action, resulting in cancellation of registration ex parte.
> 6. That the said fact is relevant for adjudication of the issue concerning violation of principles of natural justice, and supports the plea that the petitioner had no effective notice, and hence, cannot be faulted for non-response or delay."

4. A counter affidavit has been filed on behalf of Respondent No. 5 who is the main contesting respondent. It is noticed that the averments made in paragraphs '5' and '6' of the amendment petition which form part of the pleading by virtue of the order dated 15.07.2025 passed by this Court, have not been specifically denied.

5. In fact, despite opportunity granted, the Respondent

No. 5 has not filed any further counter affidavit to controvert the statements made in paragraphs ‘5’ and ‘6’ of the amendment petition.

6. In view of the decision of this Court in the case of **M/s Lord Vishnu Construction Pvt. Ltd. Vs. The Union of India and Others** in **CWJC No. 5291 of 2024**, we are of the considered opinion that the impugned order cancelling the registration of the petitioner suffers from violation of the statutory procedure and the principles of natural justice.

7. In result, the appellate order as well as the order cancelling the registration are set aside. The petitioner shall submit his reply to the show cause notice within three weeks from today whereafter the Deputy Commissioner of State Tax, Siwan shall give an opportunity of hearing to the petitioner and shall pass an appropriate order in accordance with law. The entire exercise be completed within a period of four months from the date of receipt/production of a copy of this order.

8. This writ application stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Ajit Kumar, J)

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