IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.555 of 2025

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ZTECH India Private Limited having its head office at Plot Number 140, Khesra No. 249, South Delhi, New Delhi- 110030 through its authorized representative namely Shashi Shekhar male aged about 53 years son of Ganga Prasad Sharma resident of 6140/5, Santushti Apartment, D-6, Vasant Kunj, South-West Delhi, New Delhi- 110070.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar Patna.
2. The Additional Commissioner of State Taxes (Appeals), Purnea Division, Purnea.
3. The Joint Commissioner of State Taxes, Purnea- 2, Purnea, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Gautam Kumar Kejriwal, Advocate Mr. Alok Kumar Jha, Advocate Mr. Mukund Kumar, Advocate Mr. Akash Kumar, Advocate
For the Respondent/s	:	Mr.Standing Counsel (11)

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CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE S. B. PD. SINGH

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

7 23-07-2025 In the instant petition, the petitioner has prayed for the following relief(s):-

> *"a) For issuance of a writ in the nature of certiorari for quashing of the ex parte order bearing reference number ZA100723164875G dated 31.07.2023 passed by the respondent No. 3 under section 29 of the Bihar Goods and Services Tax Act, 2017 (hereinafter referred to as the Bihar Act 2017 for*

short) read with Rule 22 of the Bihar Goods and Services Tax Rules, 2017 (hereinafter referred to as the "Bihar rules 2017" for short) whereby the registration of the petitioner has been cancelled on grounds of rule 21 (a) of the Bihar rules, 2017;

b) For further issuance of a writ or order or a direction in the nature of certiorari for quashing of the order dated 23.08.2024 passed by the respondent number 2 issued vide memo number 444 dated 23.08.2024 and the final acknowledgement GST APL - 02 dated 27.08.2024 whereby the appeal preferred by the petitioner has been rejected;

c) For further issuance of a writ in the nature of mandamus directing the respondent's especially the respondent No. 3 to restore the registration which has been cancelled retrospectively with effect from 01.07.2017 in order to revalidate the business transactions carried out by the petitioner since 01.07.2017 till date:

d) For further holding and a declaration that the cancellation of registration of the petitioner by virtue of an ex parte order passed by the respondent no. 3 is violative of the principles of natural justice;

> *e) For grant of any other relief or reliefs to which the petitioner is found entitled in the facts and circumstances of this case.”*

2. Learned counsel for the petitioner submitted that notice is defective to the extent that it is only uploaded on the portal and it is not in compliance to Section 169 of CGST Act, with reference to various modes. Merely, uploading in the portal is not sufficient that apart sufficient reasons have not been shown as to why there is a proposal for cancellation of registration that apart order of cancellation of registration dated 31.07.2023 is also bereft of material information. No doubt, appeal has been rejected on the ground of delay the same would not be assisting the official respondents for the reasons that it would go to the root of the matter insofar as issuance of show cause notice read with the cancellation of registration order which are patently defective.

3. In the light of these facts and circumstances, the petitioner has made out a case so as to interfere with the impugned action of the respondent no.2 dated 27.08.2024 and respondent no.3 dated 31.07.2023, and they are set aside. The matter is remanded to the concerned respondents to commence afresh proceedings from the stage of issuance of show cause notice, the concerned authority is hereby directed to issue show

cause notice and complete the proceedings within a period of four months from the date of receipt of this order.

4. The petitioner is hereby directed to co-operate in the proceedings.

5. With the above observation, the present CWJC No. 555 of 2025 stands allowed.

(P. B. Bajanthri, J)

(S. B. Pd. Singh, J)

Ankit Kumar/-

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