IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.556 of 2025

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M/s Balaji Dream Homes, a Partnership firm having GSTIN-10AAPFB4097H1ZG and its office at House No.-B-34, Magistrate Colony, Ashiyana Nagar, Bihar, 800025 through its partner, Kundan Kumar, Gender-Male, aged about 46 years, son of Sri Upendra Sharma Resident of House No.-B-34, Mohalla- Magistrate Colony, Post- Ashiyana Nagar, P.S.- Rajiv Nagar, District- Patna, Bihar- 800025.

... ... Petitioner

Versus

1. 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 Commissioner of Central GST, Patna, Bihar.
4. The Superintendent, Central Goods and Service Tax, Patna West, S.K. Puri, Patna.
5. The Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.

... ... Respondents

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Appearance :

For the Petitioner/s	:	Mr. Bijay Kumar Gupta, Advocate
		Mr. Manish Kumar, Advocate
For the Respondent/s	:	Mr. Shivaditya Dhari Sinha, Advocate
For the State	:	Mr. Vikash Kumar, SC-11

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CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE SHAILENDRA SINGH

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

4 29-07-2025 Heard learned counsel for the petitioner and learned AC to ASG for the CGST & CX.

2. The petitioner in the present writ application is seeking the following reliefs:-

> "(i) The Show Cause Notice dated 06.12.2023 vide Reference No: ZA101223013723C (as contained in Annexure-P1) in form of REG-

17/31 issued by the Respondent No.-4 for Cancellation of GST Registration be quashed.

(ii) The Ex parte order For Cancellation of GST Registration dated 08.01.2024 Vide Reference No: ZA100124019491A (as contained in Annexure- P2) passed by the Respondent No-5 Cancelling GST registration of the Petitioner by non-speaking order stating "*This has reference to show cause notice issued dated 06.12.2023. The effective date of cancellation of your registration is 08.01.2024* and without providing sufficient opportunity of hearing in violation of principles of natural justice be quashed.

(iii) For directing the Respondents to restore the GST Registration of the Petitioner with immediate effects as the **Petitioner has already filed GST returns properly up to January, 2024** and appropriate taxes had also been paid along with late fee and for the remaining period from February, 2024 onwards, Petitioner was not able to upload monthly returns as the GST portal is not allowing filing of return further due to cancellation of his GST Registration w.e.f. 08.01.2024.

(iv) For granting any other relief(s) to which the Petitioner is otherwise found entitled to in accordance with law."

<u>Submissions on behalf of the Petitioner</u>

3. Learned counsel for the petitioner has drawn our attention towards the show cause notice dated 06.12.2023 (Annexure 'P1') issued by the Jurisdiction Officer calling upon the petitioner as to why the GST Registration of the petitioner be not cancelled for the given reasons.

4. Learned counsel submits that on a bare perusal of the notice (Annexure 'P1'), it would appear that the Jurisdiction Officer directed the petitioner to furnish a reply to the notice within thirty days from the date of service of the notice but even before the expiry of the said period of thirty days, he fixed a date for personal hearing on 03.01.2024 at 11 O'clock.

5. It is submitted that since the notice to show cause was uploaded on the common portal of the GST which he could not verify and remain unaware, he could not file response, moreover, his application for revocation of the order of cancellation was rejected on the ground of limitation.

Stand of the CGST & CX

6. Opposing the writ application, learned AC to ASG submits that the petitioner was irregular in filing of GST Returns (GSTR-1 & GSTR-3B) since May, 2018. It is submitted that the show cause notice was issued due to failure to furnish returns for a continuous period of six months. The petitioner was given an opportunity of personal hearing on 03.01.2024 but he did not appear before the Proper Officer. He did not file any reply to the show cause notice, therefore, the impugned order does not suffer from violation of principle of natural justice.

<u>Consideration</u>

7. We have heard learned counsel for the petitioner and learned AC to ASG for the CGST & CX. A perusal of the show cause notice dated 06.12.2023 (Annexure 'P1') would show that the petitioner was directed to furnish a reply to the notice within thirty days from the date of service of the notice. At the same time, a date of hearing was fixed on 03.01.2024 which was before expiry of the period of thirty days.

8. In the circumstances, this Court is of the considered opinion that the Jurisdiction Officer/Proper Officer be directed to provide one opportunity to the petitioner to submit his response to the show cause notice (Annexure 'P1') and after going through his response, if the Jurisdiction Officer/Proper Officer is of the view that an adverse order is to be passed or he contemplates passing of an adverse order, an opportunity of personal hearing shall be given to the petitioner.

9. Learned counsel for the petitioner undertakes to file response to the show cause notice within three weeks from today.

10. Let the entire exercise be completed within three months from the date of receipt/communication of a copy of this order.

11. This writ application is allowed to the extent indicated hereinabove.

(Rajeev Ranjan Prasad, J)

(Shailendra Singh, J)

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