IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.945 of 2026

==

M/S Samadhan Seva Samiti having its Registered Office at- I.D/2016,ID/206, G.D Mishra Path, New Patliputra Colony, Patna, through its Secretary, Mr. Atul Shrestha, aged about 54 years, S/o Murari Mohan Prasad Diwan.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi- 110001.
2. The Commissioner, Central GST and Central Excise, Patna- II.
3. The State of Bihar through Commissioner, BGST, Kar Bhawan, Patna.
4. The Joint Commissioner of State Tax, Patna Central Division, District-Patna.
5. Assistant Commissioner of State Tax, Patna Central Division, District-Patna.
6. Additional Commissioner (Appeal), Patna West Division, Patna.

... ... Respondent/s

==

Appearance :

For the Petitioner/s	:	Mr.Anurag Saurav, Advocate
		Mr. Abhishek Kumar, Advocate
For the State	:	Mr. Vivek Prasad, GP-7
		Mr. Sanjay Kumar, AC to GP-7

==

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

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

3 23-06-2026 Heard learned counsel for the petitioner and learned GP-7 for the State.

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

> "i. For Issuance of Writ in the nature of Certiorari for setting aside order dated 25.07.2025 passed by Additional Commissioner (Appeal), Patna West

Division, Patna in Appeal Case No. : AD100723003083W whereby and where under the Appellate Authority dismissed the appeal filed by the petitioner on the ground of limitation.

ii. For Issuance of an appropriate writ/ order/ direction for setting aside order bearing reference no. ZA100921095672K Dated: 23.09.2021, passed by Joint Commissioner of State Tax, Patna Central Division, Patna, whereby and where under respondent authority proceeded ex-parte and without providing an opportunity of hearing to the petitioner Cancelled the GST Registration of the petitioner, Whereas there is no pending tax amount against the petitioner and Impugned Order does not state about the reason for cancellation of Registration and the said order is a non speaking order passed in cryptic manner.

iii. For Issuance of Writ in the nature of Mandamus directing the respondent authority to restore the GST Registration of the Petitioner after revocation of cancellation of registration with immediate effect, as the petitioner had already furnished the pending returns of previous years and further undertake to filed any Pending Return or make payment of any pending tax, if any, assessed by respondent authority within Fifteen Days from the date of the Order of this Hon'ble Court.

iv. For issuance of an appropriate Writ(s), order(s), and/or direction(s), as Your Lordships may deem fit and proper in the facts and circumstances of this case in the interest of justice."

3. It is the case of the petitioner that it is a Society

registered under Society Registration Act, 1860 and is having its offices for the gain in the State of Bihar. The petitioner has obtained registration under the Bihar Goods and Service Tax Act, 2017 (hereinafter referred to as the 'BGST Act, 2017'). The petitioner claims to have furnished the annual as well as monthly returns through the Accountant. However, due to some personal health issues, there was some delay in filing of the quarterly return i.e. GSTR-3B and GSTR-1.

4. It is the case of the petitioner that the respondent issued a show cause notice in form GST-REG-17/31 to the petitioner by uploading a show cause notice on the web portal of the department and the petitioner was directed to submit show cause reply within a period of seven days, failing which the registration of the petitioner was liable to be cancelled.

5. Learned counsel submits that the show cause notice was not sent to the petitioner on its e-mail or the official address and the same was uploaded by the respondent authorities only on the web portal of the department.

6. This writ application was taken up for consideration on 23.04.2026. After briefly taking note of the contentions of learned counsel for the petitioner, this Court directed learned GP-7 to file counter affidavit on behalf of the

respondent nos.3 to 6 and the matter was ordered to be listed after four weeks.

7. Today, Mr. Vivek Prasad, learned GP-7 submits that he has not filed counter affidavit but has sought instruction from the department. It is an admitted position that in this case the notice to show cause was uploaded on the common portal under the heading "Additional Document and Order." Learned counsel submits that although Section 169 of the CGST/BGST Act, 2017 talks of notice by uploading the same on the common portal, but the Hon'ble Division Bench of this Court has consistently held that the notice uploaded under the heading "Additional Notice and Order" would not be a sufficient compliance with the principles of natural justice. Referring to the judgment of this Court in the case of M/s. **Shree Shyam Trading Co. vs. The Union of India & Others** decided on 09.07.2025 **(CWJC No.5661 of 2025)**, learned counsel submits that this Court has held that merely uploading the notice on a Portal would not suffice. It is mandatory on the part of the official respondents to comply minimum two modes mentioned in Section 169 of the CGST/BGST Act, 2017.

8. Learned GP-7 admits that the judgment of this

Court in the case of **M/s. Shree Shyam Trading Co.** (supra) has been followed in the subsequent cases and that this judgment has attained finality.

9. Having regard to the submissions advanced on behalf of the respondent Department, finding that there is an admission that the notice to show cause was not served by at least two modes upon the petitioner, we find that the petitioner has made out a case of violation of principles of natural justice and non-compliance with the mandatory requirement under Section 169 of the CGST/BGST Act, 2017 as has been held by the Hon'ble Division Bench of this Court.

10. In such circumstance, the order for cancellation of registration of the petitioner (Annexure-P/4 to the writ application) suffers from the vice of the non-compliance with the principles of natural justice. We find that the learned Appellate Authority has dismissed the appeal on the ground of limitation but without appreciating that the order of cancellation of the registration was an ex-parte order as the petitioner had no opportunity to comply with the notice to show cause.

11. Before we part with this order, it is placed on the record that Annexure-P/4 gives an impression that the

petitioner had given a reply dated 19.08.2021 in response to the show cause dated 10.08.2021.

12. Mr. Vivek Prasad, learned GP-7 has stated that the said statement is incorrectly contained in the format of the order of the department, therefore, the department has corrected its format later on.

13. We record our displeasure on the manner in which the department is using a pre-written format of the order for cancellation of registration. This takes away the very sanctity of the order (Annexure-P/4). The department is directed to issue corrigendum to all such communications wherever this format has been used. Non-compliance with this would be viewed seriously.

14. Let this order be communicated to the Commissioner, Goods and Services State Tax (respondent no.3).

15. Setting aside of the impugned order (Annexure-P/4) on the ground stated hereinabove shall not come in the way of the respondents in taking up the matter afresh and passing of a reasoned order, if so advised, after compliances with the requirements of Section 169 and Section 75(4) of the CGST/BGST Act, 2017.

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

(Rajeev Ranjan Prasad, J)

(Kumar Manish, J)

arvind/-

U			