IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3439 of 2026

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M/S CGG Construction through its Proprietor Rajesh Singh Male, Age About 58 Years, S/o Late Thakur Manoranjan Singh, R/o- village- Rajapara, P.S. Pakur, Pakur, Jharkhand 816107 Having its registered office at Piprahi, P.S. - Piprahi, Karkarwa, Sheohar, Bihar, 843329.

... ... Petitioner/s

Versus

1. The Union of India through Revenue Secretary, Ministry of Finance, New Delhi.
2. The Commissioner of Goods and Service Tax and Central Excise, Patna, Bihar.
3. The Additional Commissioner State Tax, Tirhut Division, Muzaffarpur.
4. The Joint Commissioner of Custom, CGST and CX, Patna Central Circle, Annexe Building, Bir Chand Patel Path, Patna.
5. The Joint Commissioner of State Tax, Sitamarhi, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Gaurav Prakash, Adv.
For the Respondent/s	:	Mr. Vivek Pd., GP-7 Ms. Roona, AC to GP-7 Mr. Sanjay Kumar, AC to GP-7
For the UoI	:	Ms. Shilpi Keshri, CGC

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

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

2 19-06-2026 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 passed by the Appellate Authority i.e. the Additional Commissioner State Tax, Tirhut Division, Muzzafarpur. Vide his order dated 17.04.2025, the Appellate Authority has affirmed and upheld the order dated 06.03.2023 passed by the Joint Commissioner of State Tax, Sitamarhi Range.

3. Learned counsel for the petitioner submits that on perusal of the order of cancellation of registration as contained in Annexure- 'P/1', it would appear that the registration of the petitioner has been cancelled w.e.f. 06.03.2023. The order of cancellation of registration states that the same has got reference to his reply dated 05.03.2023 in response to the notice to show cause dated 02.02.2023 but in the next line, it is stated that no reply to notice to show cause has been submitted.

4. Annexure- 'P/2' is the copy of the show cause notice dated 02.02.2023 from which it appears that the cancellation of the registration was proposed on the ground that the petitioner had failed to furnish returns for a continuous period of six months.

5. In course of hearing of the writ application, this Court has noticed that the reason shown in the order of cancellation is not under challenge. The contention of the petitioner is that he was not aware of the notice and the order issued and passed by respondent no. 5 as he was not convergent with computer system. The business was not in operation and several members of the petitioner's family were affected by corona virus. Therefore, in March 2023, the professionals were entrusted with the task to look into the taxation matter and to file the return. It is evident from the averments made in the writ application that the petitioner does not deny the reasons shown for cancellation of the registration of the petitioner. The petitioner preferred an appeal before the Appellate Authority with a delay of 21 months. The Form GST APL-01 in which the appeal to the Appellate Authority has been preferred has been enclosed as Annexure- 'P/3' to the writ application. This does not contain any annexure on the record and the reason for delay has not been placed before this Court. Even the order of the Appellate Authority has not been enclosed with the writ application.

6. In such circumstances, we refuse to entertain the writ application. It is dismissed.

7. This Court would, however, record that dismissal of the writ application would not come in his way in availing his remedy, if any, by way of Second Appeal under Section 112 of the Central Goods and Services Tax/Bihar Goods and Services Tax Act, 2017 in accordance with law.

8. This writ application stands disposed of accordingly.

(Rajeev Ranjan Prasad, J)

(Kumar Manish, J)

Abhishek/-
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