IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9619 of 2025

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Saurav Patel S/o Vijay Kumar, Proprietor of Saurav Enterprises, a proprietary concern having its principal place of business at Block D, Flat No. 402, Patligram, Shahid Bhagat Singh Path, Bajrangpuri, Gulzarbagh, Alamganj, Patna - 800007, P.S. Alamganj, District - Patna, Bihar

... ... Petitioner/s

Versus

1. The State of Bihar through the Additional Chief Secretary, Commercial Tax Department, Government of Bihar, Patna
2. The Special Commissioner of State Tax (Appeal), Patna East Division, Patna.
3. The Joint Commissioner of State Taxes, Patna City West Circle, Patna

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Tabish Ahmad, Advocate Mr. Shubham Samrat, Advocate
For the Respondent/s	:	Mr. Government Pleader (07) Mr. Aman Priyadarshi, Advocate

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CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE ARUN KUMAR JHA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

3 08-04-2026 The present writ petition has been filed seeking the following relief(s):-

"i. For setting aside the order dated 23.02.2023 passed by the Joint Commissioner of State Tax Patna City West, Patna (respondent no. 3) whereby petitioner's GST Registration bearing Reference No. ZA1002230744129 has been cancelled.

ii. The petitioner further prays for setting aside the order as contained in ARN No. AD100325037294J dated 26.04.2025 passed in Appeal Case No. GST/PCW-114/2024-25, passed by Respondent No -2, which has been dismissed on the ground of limitation only.

iii. The petitioner further prays that after setting *aside the aforementioned two orders his GST registration be restored and he may be allowed to operate his business.*

iv. For any other relief/reliefs for which the petitioner may be deemed entitled too."

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 26.04.2025, passed by the learned Additional Commissioner (Appeal), State Tax, Patna East Division, Patna by availing the remedy provided for under Section 112 of the Bihar Goods and Services Tax Act, 2017.

3. Liberty so sought is granted.

4. Accordingly, the present writ petition stands disposed of.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

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