**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No.10920 of 2025**

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M/S Abhimanu Paswan (A Sole Proprietorship Firm), having its Registered Office at Rajendra Gram, Dumariya, P.O.-Chandpur, P.S.-Kursaila, District-Katihar, through its Sole Proprietor Mr. Abhimanu Paswan @ Mr. Abhimanyu Paswan, aged about 45 Years, S/o Basudeo Paswan

... ... 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, katihar Circle, District-Katihar.
5. The Assistant Commissioner of State Tax, Katihar Circle, District-Katihar.
6. The Additional Commissioner (Appeal), Office of the Additional Commisioner (Appeal), Purnea Division, Purnea.

... ... Respondent/s

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**Appearance :**

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| For the Petitioner/s | : | Mr.Anurag Saurav, Adv.<br>Mr. Abhishek Kumar, Adv.<br>Mr. Ankesh Bibhu, Adv. |
| For the Respondents No. 1 & 2 | : | Mr. Amit Pandey, Sr. SC, CGST & CX<br>Ms. Ruchi Mandal, Jr. SC<br>Mrs. Asmita Sinha, Adv. |
| For the State | : | Mr. SC-11<br>Mr. Rabis Kumar, Adv. |

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**CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH**
**and**
**HONOURABLE MR. JUSTICE RAJ KUMAR**

ORAL ORDER

**(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)**

4 01-07-2026 The present writ petition has been filed seeking the following reliefs:-

> *"1(i). For issuance of writ in the nature of writ/order/direction for setting aside order dated 31.07.2024, passed by Joint Commissioner Appeal in Appeal Case No. (ARN): AD1007240060310, 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. ZA101019009242B Dated: 10.10.2019, passed by Joint Commissioner of State Tax, Katihar Circle, Katihar, whereby and whereunder respondent authorities passed an ex-parte order dated 06.09.2019, without providing an opportunity of hearing, 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."*

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the order dated 31.7.2024, passed by the Additional Commissioner (Appeal), State Tax, Purnea Division, Purnea by availing the remedy provided for under Section 112 of the Bihar Goods and Services Tax Act,

2017. Liberty, so sought, is granted.

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

**(Mohit Kumar Shah, J)**

**( Raj Kumar, J)**

Ajay/-

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