IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11961 of 2025

==

Gopal Kumar Son of Dudhnath Yadav, resident of Rajapur Ke Tola, Ekma, Police Station - Ekma, District- Saran.

... ... Petitioner/s

Versus

1. The State of Bihar through the Secretary-cum-Commissioner of State Tax, Bihar having its office at Vikas Bhawan, Bailey Road, Patna.
2. The Additional Commissioner of State Taxes (Appeal), Saran Division, Chapra.
3. The Joint Commissioner of State Tax, Saran I, Chapra.
4. The Union of India through the Secretary, Department of Revenue, Ministry of Finance, New Delhi.

... ... Respondent/s

==

Appearance :

For the Petitioner/s	:	Mr.Parijat Saurav, Advocate
For the State	:	Mr.Vivek Prasad, GP-7
		Mr. Pratyush Kumar, AC to GP-7
For the respondent	:	Mr. Shilpi Keshri, Adv.

==

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

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 13-03-2026 The present writ petition has been filed seeking the following reliefs:-

"1) For issuance of a writ in the nature of Certiorari or any other appropriate writ or order for quashing of order-in-appeal dated 27/03/2025 passed in Appeal No. - ARN Ref No.: AD100325006660T, passed by the respondent no. 2, the Additional Commissioner of State Taxes (Appeal), Saran Division, Chapra, whereby the appeal of the petitioner was dismissed on the ground of delay as well as the consequential Form GST APL-02 dated 27/03/2025 communicating that the appeal of the petitioner is rejected; and further be pleased to quash the ex-parte order-in-original dated 03/02/2024 contained in Ref. No. ZA100224010056J passed under the signature of

respondent no. 3 whereby the GST registration of the petitioner has been cancelled under Section 29 of the GST Act; and also to quash show cause notice dated 03/01/2024 contained in Reference Number: ZA100124007858W.

ii) For directing the respondents to revoke the cancellation of GST registration, and to reactivate the GST registration of the petitioner bearing GSTIN 10EOZPK0351F1Z2."

2. Admittedly, the appeal filed by the petitioner has been dismissed on the ground of delay and being barred by limitation.

3. In view of the aforesaid, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 27.03.2025 by availing the remedy available under Section 112 of the Bihar Goods and Services Tax Act, 2017. Liberty so sought is granted.

4. The writ petition stands disposed off.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

kanchan/-

U			