# IN THE HIGH COURT OF JUDICATURE AT PATNA
**Civil Writ Jurisdiction Case No.12216 of 2025**

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M/s Vaishnavi Builder and Developer a Partnership firm having GSTIN-10AARFV8664L1ZG and its office at House No.- 285, Balajee Nagar, P.S.- Danapur, District- Patna, Bihar- 801503, through its authorised partner, Nitu Singh, Gender-Female, aged about 46 years, Wife of Sri Amresh Kumar, Resident of Gas Godown Road, Mohalla- Saguna, Danapur-cum-Khagaul, P.S.- Danapur, District- Patna, Bihar- 801503.

... ... Petitioner/s

Versus

1. Union of India through The Secretary (Revenue), Ministry of Finance, Government of India North Block, New Delhi- 110001.
2. The Commissioner, Central Goods and Service Tax, Patna-1, 3rd Floorm Kendriya Rajaswa Bhawan (Annexe Building), Bir Chand Patel Path, Patna-800001.
3. The Commissioner of Central GST, Patna, Bihar.
4. The Additional Commissioner (Appeals) of Central GST, Central Revenue Building (Annexe), 2nd Floor, Bir Chand Patel Path, Patna, Bihar.
5. The Superintendent, Central Goods and Service Tax, Patna West Division, Danapur, Patna.
6. The Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.

... ... Respondent/s

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**Appearance :**

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| For the Petitioner/s | : | Mr. Bijay Kumar Gupta, Advocate |
| For the UOI | : | Mr. Anshuman Singh, Sr. SC, CGST & CX |
| For the State | : | Mr. Vivek Prasad, GP 7 |
| | | Mr. Sanjay Kumar, AC to GP 7 |

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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)**

2 22-04-2026 The present writ petition has been filed seeking the following reliefs:-

*"(i) The Show Cause Notice dated 09.05.2023 vide Reference No: ZA100523023985R (as*

*contained in Annexure-P1) in form of REG-17/31 issued by the Respondent No.-5 for Cancellation of GST Registration be quashed.*

*(ii) The Ex parte order For Cancellation of GST Registration dated 15.01.2024 Vide Reference No: ZA100124037570A as contained in Annexure- P2) passed by the Respondent No.-5 cancelling GST registration of the Petitioner by non-speaking order stating "This has reference to show cause notice issued dated 09.05.2023. The effective date of cancellation of your registration is 15.01.2024 and without providing sufficient opportunity of hearing in violation of principles of natural justice be quashed.*

*(iii) For direction the Respondents to restore the GST Registration of the Petitioner with immediate effects as the Petitioner has already filed GST returns properly up to December, 2023 and appropriate taxes had also been paid along with late fee and for the remaining period from January, 2024, Petitioner was not able to upload monthly returns as the GST portal is not allowing filing of return further due to cancellation of her GST Registration w.e.f 15.01.2024.*

*(iv) For directing the Respondents to allow delayed filing of application for revocation of cancelled registration which could be condoned subject to payment of tax, interest, penalty and late fee as the Petitioner could have filed Revocation of Cancellation Application up to 15.10.2024 under Section 30 read with Rule 23 BGST/CGST Act/Rule 2017.*

*(v) For granting any other relief (s) to which the Petitioner is otherwise found entitled to in accordance with law."*

**2.** At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 20.06.2025 passed by the Additional Commissioner (Appeals), Central GST & Central Excise, Patna, Bihar by availing the remedy available under Section 112 of the Central Goods and Services Tax Act, 2017. Liberty, so sought, is granted.

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

**(Mohit Kumar Shah, J)**

**(Arun Kumar Jha, J)**

GAURAV S./-

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