IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13079 of 2025

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M/s Shivam Enterprises a Proprietorship firm having GSTIN-10BWGPK9567H1ZC and its office at House No.- 0, Choti Nagla, Adarsh Colony E Patna City, P.S.- Patna City, District- Patna, Bihar- 800008, through its proprietor, Uday Kumar, Gender- Male, aged about 37 years, S/o Sri Raamshish Yadav, Resident of Hajiganj, Arora House Lane, Mohalla- Nagla, P.S.- Patna City, Patna City, District- Patna, Bihar- 800008.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, State Tax, Bihar, Patna having its office at Kar Bhawan, Patna.
2. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. The Joint Commissioner of State Taxes, Patna City (West) Circle, Patna East, Patna Government of Bihar.
4. The Additional Commissioner of State Taxes (Appeal), Patna East Division, Patna, Government of Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Bijay Kumar Gupta, Advocate

For the Respondent/s : Mr. Government Pleader (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 13-03-2026 The present writ petition has been filed seeking the following reliefs:-

"(i) The Appellate Authority orders passed in Appeal Case No- GST/PCW-113/23-24 dated 01.03.2024 and Appeal Case No-GST/PCW-52/2024-25 dated 04.09.2024 (as contained in Annexure-P3 Series) passed by Respondent No-4 without grant of adequate

opportunity of being heard be quashed.

(ii) The Show Cause Notice for Cancellation of GST Registration dated 17.08.2020 (as contained in Annexure-P1) issued by the Respondent No.-3 for Cancellation of GST Registration without providing any opportunity of personal hearing be quashed.

(iii) The Ex parte order for Cancellation of GST Registration dated 12.09.2020 (as contained in Annexure-P2) passed by the Respondent No-4 cancelling GST registration of the Petitioner by non-speaking order stating "This has reference to your reply dated 26.08.2020 in response to show cause notice issued dated 17.08.2020. Whereas no reply to notice to show cause has been submitted. The effective date of cancellation of your registration is 12.09.2020 and without providing any opportunity of personal hearing in violation of principles of natural justice be quashed.

(iv) For directing the respondents alternatively 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."

2. After some arguments, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate orders dated 01.03.2024 and 04.09.2024 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)

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