IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.13257 of 2025

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M/S Ranveer Kumar a proprietorship firm having GSTIN- 10COKPK0212C2ZW and its office at 1, Dumra, Bishwanathpur, Sitamarhi, Bihar, 843301, through its proprietor, Ranveer Kumar, Gender- Male, aged about 28 years, S/o Sri Satyendra Kumar Ray, Resident of Ward No.-2, Mohalla- Vishwanathpur, P.S.- Dumra, District- 843301.

... ... 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. Joint Commissioner of State Tax, Sitamarhi, Government of Bihar.
4. The Additional Commissioner of State Taxes (Appeal), Tirhut Division, Muzaffarpur, Government of Bihar.

... ... Respondent/s

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Appearance :

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

For the Respondent/s : Mr.Standing Counsel (11)

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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 only uploading of APL-02 on the GST Portal dated 04.06.2024 and APL-02 dated 06.09.2024 (as contained in Annexure-P3 Series) without passing any order in violation of Sec 107(11) & (12) of the BGST/CGST Act, 2017 by Respondent No-4

without grant of adequate opportunity of being heard in violation of Principles of Natural Justice be quashed.

(ii) The Show Cause Notice for Cancellation of GST Registration dated 15.01.2023 (as contained Annexure-P1) issued by by the Respondent No.-3 for Cancellation of GST Registration without providing proper opportunity of personal hearing be quashed.

(m) The Ex parte order For Cancellation of GST Registration dated 25.02.2023 (as contained in Annexure-P2) passed by the Respondent No-3 cancelling GST registration of the Petitioner by non-speaking order stating ***"This has reference to your reply dated 15.02.2023 in response to show cause notice issued dated 15.01.2023. Whereas no reply to notice to show cause has been submitted. The effective date of cancellation of your registration is 25.02.2023"*** *and without providing proper 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 04.06.2024 and 06.09.2024 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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