**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No.13816 of 2025**

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M/S RAUNAK ENTERPRISES through its Proprietor Nagendra Sah, having its Place of Business at Banraria, Singia Hibin, Motihari, East Champaran and its Power of Attorney Holder Rahul Kumar, Aged about 24 Years, Gender Male, Son of Pahlad Prasad Gupta, Resident of Ward No. 20, Raxaul, Near Block Naya Basti, P.S. Raxaul, District-East Champaran.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner, State Tax, Government of Bihar, Patna.
2. The Additional Commissioner (Appeals-1), Muzaffapur, Bihar.
3. joint Commissioner, State Tax, Motihari, District-East Champaran.

... ... Respondent/s

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**Appearance :**

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| For the Petitioner/s | : | Mr.Alok Kumar, Advocate |
| For the Respondent/s | : | Government Pleader (7) |

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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)**

2 01-07-2026 The present writ petition has been filed seeking the following reliefs:-

> *"1.i) For issuance of appropriate writ or order for quashing of order dated 12.09.2023 issued vide Reference No. ZA100923023809L dated 12.09.2023 by the Joint Commissioner, State Tax, Motihari, East Champaran whereby the GST Registration has been cancelled stating that during field visit the declared place of business was found non-existent;*
>
> *(ii) For issuance of appropriate writ or order for quashing of order dated 21.05.2025 issued vide Reference No. ZD100525016834P dated 21.05.2025 by*

> *the Respondent No. 2, the Additional Commissioner (Appeals-1), for Muzaffarpur whereby the application revocation has been rejected on the ground of delay in submission of appeal;*
>
> *(iii) For a direction to the Respondent No. 3 to restore the registration granted under GST Act, 2017 of the petitioner whereby the registration of the petitioner was cancelled without considering the reply filed by the petitioner;*
>
> *(iv) For further issuance of a direction restraining the Respondent No. 3 from taking any coercive action for recovery of the amount in demand during pendency of the present writ petition."*

2. At the outset, the Ld. Counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the order dated 21.05.2025 passed by the Ld. Additional Commissioner of State Tax (Appeals), Tirhut Division, Muzaffarpur, by approaching the learned Tribunal under Section 112 of the Bihar Goods and Services Tax Act, 2017. Liberty, so sought, is granted.

3. The writ petition stands disposed of.

**(Mohit Kumar Shah, J)**

**(Raj Kumar, J)**

S.Sb/-

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