IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14717 of 2025

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Mahesh Mehta male aged -43 years (A Sole Proprietorship Firm), Having its Registered Office at Thakurbari, Dhamdaha Tola Dhamdaha Middle School PS Dhamdaha District Purnea through its sole proprietor Mahesh Mehta S/O Nathan Mehta, Nehru Chouk Dhamdaha UttarVTC Dhamdaha, P S Dhamdaha District Purniya.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No.46, North Block, P.O. and P.S. North Block, New Delhi-110001.
2. The State of Bihar through the chief Secretary, Govt. of Bihar, Patna
3. Additional Commissioner Appeal C- GST AND Service Tax and Excise Central Revenue Building, Bir Chand Patel Path Patna.
4. Assistant Commissioner C- GST and Service Tax and Excise Dhamdaha, Purniya.
5. Superintendent, Central GST and Central Excise, Purnea

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Uday Prasad Singh, Advocate
Mr. Krishna Kumar Singh, Advocate

For the Respondent/s : Mr. Amit Pandey, Sr. SC, CGST/CX
Ms. Ruchi Mandal, Jr. SC, CGST/CX
Mr. Rakesh Kumar, Advocate
Ms. Asmita Sinha, Advocate

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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 29-04-2026 The present writ petition has been filed by the petitioner seeking the following reliefs:-

> *"1.(i) For Quashing of Order dated 18.06.2025 passed by Additional Commissioner, (Appeal), CGST& CX (Appeals), Patna Division, Patna whereby and whereunder the appeal of the petitioner*

was dismissed by respondent no.2 against the order of cancellation of Registration, on the ground of limitation that the petitioner has not filed the appeal within the stipulated period of 90 days and there were delay in filing of appeal and apart from that the petitioner had also not filed the certified copy of Impugned Order before the Appellate Authority.

(ii) For issuance of an appropriate writ/order/direction for setting aside order bearing reference no. ZA1012230324962 dated 14.12.2023, passed by Superintendent, CGST & CX, Purnea Range whereby and whereunder respondent authorities passed an ex parte order dated 14.12.2023 without providing an opportunity of hearing to the petitioner whereby and whereunder respondent authority cancelled the Registration of the petitioner and there is no pending of tax amount against the petitioner.

(iii) For issuance of writ in the nature of Mandmus directing the respondent to restore the GSTIN to the petitioner where as the Joint Commissioner issued the order of approval of application for candonation of delay in filing revocation application of cancellation of registration.

(iv) For issuance of writ in the nature of Mandamus directing the respondent authority to restore the GST Registration of the petitioner after revocation of cancellation of registration with immediate effect, as the petitioner is ready to furnish the returns of earlier year within Fifteen Days from the date of the Order of

this Hon'ble Court."

2. At the outset, the Ld. Counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 18.06.2025 passed by the Additional Commissioner(Appeals) of Customs, CGST and Central Excise, Patna, by availing the remedy provided for under Section 112 of the Central Goods and Services Tax Act, 2017. Liberty, so sought, is granted.

3. The writ petition stands disposed of.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

S.Sb/-

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