IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15185 of 2025

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Rambabu Kumar, Male, aged about 52 Years, Proprietor, M/s Shiv Parwati Traders (GSTIN 10BZGPK4680N1Z5), Son of Lala Sav, Resident of Village- Manohar Bigha, P.O. and P.S.- Telhara, Nalanda, Bihar- 801306.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi- 110001.
2. The Principal Chief Commissioner, CGST and CX, Patna Zone, Patna, Bihar.
3. The Additional Commissioner (Appeals), CGST and CX, Patna, Bihar.
4. The Superintendent, CGST and CX, Biharsharif Range, Nalanda, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Jitendra Kumar Rai, Advocate
For the Respondent/s	:	Mr. Sriram Krishna, Sr. Advocate, CGST Ms. Ruchi Mandal, Jr. SC, CGST Mr. Shashank Shekhar, Advocate

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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:-

> ***"(i)*** *For issuance of a writ in the nature of Certiorari or any other appropriate writ, order, or direction, for quashing the impugned Order-in-Appeal dated 20.06.2025 passed by the Additional Commissioner (Appeals), CGST & CX, Patna in Appeal No. GST-36/Pat/2025-26/689-93, whereby the appeal of the petitioner was dismissed solely on the ground of limitation without adjudication on merits.*

__(ii)__ For issuance of a writ in the nature of Certiorari/Mandamus, or any other appropriate writ, order, or direction, for quashing the Order-in-Original dated 27.02.2024 (Reference No. ZA100224137130J) passed by the Superintendent, CGST & CX, Biharsharif Range, Nalanda, cancelling the GST registration of the petitioner (GSTIN 10BZGPK4680N1Z5).

__(iii)__ For issuance of a writ in the nature of Mandamus, or any other suitable writ, order or direction, commanding the respondents to forthwith restore the GST registration of the petitioner and permit him to carry on business operations upon compliance with statutory requirements.

__(iv)__ For a declaration that the petitioner is entitled to the benefit of the Amnesty Scheme notified vide Notification No. 03/2023 – Central Tax dated 31.03.2023 (as amended), and for a consequential direction to the respondents to extend the benefit thereof in the interest of justice.

__(v)__ For issuance of a writ, order, or direction, declaring that the dismissal of the petitioner's appeal solely on the ground of limitation, without consideration on merits, is arbitrary, disproportionate, violative of Article 19(1)(g) of the Constitution of India, and in breach of the principles of natural justice.

__(vi)__ For any other relief(s) to which the petitioner may be found entitled in the facts and circumstances of the case, to secure the ends of justice, equity, and fair play."

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, CGST & CX (Appeals), Patna by approaching the learned Tribunal under Section 112 of the Central Goods and Services Tax Act, 2017. Liberty, so sought, is granted.

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

(Mohit Kumar Shah, J)

(Raj Kumar, J)

GAURAV S./-

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