IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15392 of 2025

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Prakash Kumar Chhotu, Son of Amrendra Prasad Ojha, Resident of Village- Shubhai Bisanpur Basant, Ward No. 09, P.S. Hajipur, District Vaishali.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Department of Financial Service, New Delhi-110001.
2. The Commissioner, Custom, Central Goods and Service Tax, Central Excise, Bihar and Jharkhand Zone, C.R Building (Annexe) Birchand Patel Path, Patna-800001.
3. The Additional Commissioner (Appeals), Custom, Central Goods and Service Tax, Central Excise, 2nd Floor, C.R Building (Annexe) Birchand Patel Path, Patna-800001.
4. The Superintendent, Custom, Central Goods and Service Tax, Central Excise, Hazipur, Vaishali.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Narendra Kumar, Advocate
For the Respondent/UOI : Mr. Amit Pandey, Sr. SC, CGST & CX

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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 nature of Certiorari or any other appropriate writ/writs, order(s) direction(s) for setting aside the impugned show cause notice issued vide Memo No. ZA100224020334H dt. 06.02.2024 in combined Form GST REG-17/31 (Annexure-P-1) in utter*

violation of the Rules 21A & 22(1) of the CGST Rules, 2017 whereas both the forms i.e. Form GST REG-17 & GST REG-31 are having different nature and it cannot be issued jointly.

II. For issuance of appropriate writ/writs, order(s), direction(s) for setting aside the impugned order issued vide Memo No. ZA1004240439005 dt. 19/04/2024 for cancelling the GST Registration of the Petitioner (Annexure P/2), this has been passed by the Respondent No.04 in contrary to the CGST Rules, 2017 and failed to revoke the cancellation order upon filing the returns in default within statutory period of 30 days.

III. For further be pleased to set aside the impugned appellate order dt. 31/07/2025 passed by the Respondent No. 03 in GST Appeal No.278/Pat/GST/Appeal/2025-26 (Annexure P-5) whereby he has been pleased to dismiss the appeal on the ground of limitation without hearing to the Appellant which is against the law and contrary to the natural justice.

IV. For any other orders, direction/directions to which the Petitioner is deemed entitle."

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 31.07.2025 passed by the Additional Commissioner (Appeals), Office of the Commissioner (Appeals) of Customs, Central GST & Central Excise, 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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