IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18188 of 2025

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Priya Trading Co. through its Proprietor Rinki Devi, Wife of Mukesh Kumar, aged about- 36 years, W/o- Mukesh Kumar, Permanent Address- Sukhasan Road, District- Madhepura, Bihar- 852113, Resident of- Ward No. 23, Bhirkhi Mission Road, District- Madhepura, Bihar- 852113.

... ... Petitioner/s

Versus

1. The Union of India through the Commissioner of Central Goods and Service Tax, Patna.
2. The State of Bihar, through the Secretary, Commercial Tax Department, Bihar.
3. Commissioner of State GST, GST, New Secretariat, Patna.
4. The Additional Commissioner of State Tax, Appeals, Purnea Division, Purnea, Bihar.
5. The Joint Commissioner of State Tax, Purnea Division, Madhepura Circle, Madhepura Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Shailesh Anand, Advocate
For the Respondent/s	:	Ms. Archana Shahi, Sr. Advocate
		Mr. Alok Kumar, Advocate
		Ms. Shilpi Keshri, Advocate
For the State	:	Mr. Vinit Prasad, GP 7
		Mr Pratyush Kumar, AC to GP 7

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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)

3 13-03-2026 The present writ petition has been filed seeking the following reliefs:-

> *"(i) For issuance of a writ of mandamus for directing the respondents to restore the GST registration of the petitioner with immediate effect as the petitioner has already furnished the return of the period in question.*

> *(ii) For issuance of writ of certiorari for quashing the order contained in memo with reference number ZA10071275396M dated 22-07-2021 issued by respondent no-5 (Annexure-P/3) through which the GSTIN of petitioner has been cancelled."*

2. Admittedly, the appeal filed by the petitioner has been dismissed on the ground of delay and being barred by limitation.

3. In view of the aforesaid, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 25.01.2024 passed by the learned Court of Additional Commissioner of State Tax (Appeal), Purnea Division, Purnea, which has rightly not been assailed in the present writ petition, by availing the remedy provided for under Section 112 of the Bihar Goods and Services Tax Act, 2017. Liberty, so sought, is granted.

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

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

GAURAV S./-

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