IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.16652 of 2025

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Sudhtam Construction C/o- Arjun Kumar Singh, Jadhua Bag Tola, Hajipur, Vaishali, Bihar, 844101 through its proprietor Nikhil Kumar (Male), aged about 27 years, Son of Arjun Kumar Singh, resident of Allipur Hatta, P.S.- Mahnar, District- Vaishali, Bihar- 844506.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, Bihar Sales Tax (Goods and Services) Department, Government of Bihar, Patna.
2. The Additional Commissioner of State Tax (Appeal), Saran, Bihar.
3. The Joint Commissioner of State Tax, Hajipur, Saran, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Priyajeet Pandey, Advocate Ms. Megha, Advocate Mr. Kaustubh Kumar, Advocate
For the Respondent/s	:	Mr.Government Pleader (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)

2 13-05-2026 The present writ petition has been filed seeking the following reliefs:-

> *"i. For setting aside the SCN dated 12.03.2024, bearing Reference No. ZA1003240242765, issued to the petitioner alleging non-filing of GST returns and proposing cancellation of registration.*
> *ii. For setting aside the order of Cancellation of Registration dated 05.12.2024, issued vide Reference no. ZA1012240115484, whereby and whereunder the Joint Commissioner of State Tax, Hajipur has ex-parte cancelled the registration of the petitioner's company effective from 12.03.2024.*
> *iii. For setting aside the Order dated 04.07.2025, passed by the Additional Commissioner of State Tax (Appeal), Saran,*

Bihar, in Appeal No: AD100425001812T, rejecting the Appeal filed by the petitioner against the cancellation Order dated 05.12.2024, on the ground of limitation stating that the petitioner has not filed the appeal within the stipulated period of 90 days and there was a delay in filing of appeal.
iv. For 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 learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the impugned order dated 04.07.2025, passed by the learned Additional Commissioner (Appeal) of State Tax, Saran Division, Chapra by availing the remedy provided for 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)

(Arun Kumar Jha, J)

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