**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No.17618 of 2025**

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Prem Pratap Ray Son of Shri Ram Pratap Ray Resident of Village- Raidih, P.O.- Minapur Rai, P.S.- Hajipur Sadar, District- Vaishali.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Additional Commissioner of State Taxes (Appeals), Patna East Division, Patna.
3. The Joint Commissioner of State Taxes, Kadam Kuan, Patna.

... ... Respondent/s

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**Appearance :**

For the Petitioner/s : Mr.Gautam Kumar Kejriwal
For the Respondent/s : Mr.Standing Counsel (11)

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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 08-04-2026 The present writ petition has been filed by the petitioner seeking the following reliefs:-

> *"1. a) For issuance of a writ or order or a direction in the nature of Certiorari for quashing of the order dated 31.07.2022 passed in form GST REG 19 by the respondent number 3 whereby the registration of the petitioner has been cancelled in terms of rules 22(3) of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the "Rules, 2017" for short) by a completely mechanical, non-speaking and silent order which is violative of the principles of natural justice;*

*b) For further issuance of a writ or order or a direction in the nature of Certiorari for quashing of the order dated 29.07.2025 issued vide memo number 611 by the respondent number 2 under Section 107 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the Central Act 2017 for short) whereby the appeal preferred by the petitioner against the order of cancellation of registration dated 31.07.2022 has been rejected on grounds of delay;*

*c) For further restraining the respondents from determining any liability of tax, interest and penalty and also taking any coercive action against the petitioner on account of cancellation of registration in terms of the order dated 31.07.2022 passed by the respondent number 3 in most unreasonable, arbitrary and mechanical manner;*

*d) For further holding and a declaration that the impugned order cancelling registration of the petitioner passed by the respondent number 3 is mechanical, non-speaking and in teeth of principles of natural justice as no adequate opportunity of hearing has been afforded to the petitioner before such an order having drastic consequences was passed and therefore the same is unsustainable in the eye of law."*

2. At the outset, the Ld. Counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 29.07.2025 passed by the Additional Commissioner of State

Taxes (Appeals), Patna East Division, Patna, by availing the remedy provided for under Section 112 of the Bihar Goods and Services Tax Act, 2017. Liberty, so sought, is granted.

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

**(Mohit Kumar Shah, J)**

**(Arun Kumar Jha, J)**

S.Sb/-

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