IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18738 of 2025

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Garg Coal Traders through its proprietor Anoop Kumar Garg @ Anoop Garg son of Vishnu Kumar Garg, aged about 51 years, male, resident of A-701, Unique Towers, APSC Road, Khanpara, P.S.- Dispur, District- Kamrup Metro, Guwahati.

... ... 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 Customs, Central GST and Central Excise, C.R. Building (Annex), Patna.
4. Superintendent CGST and CX, Saharsa Range, Saharsa.
5. Joint Commissioner of State of Tax, Saharsa, District- Saharsa, Bihar.
6. Assistant Commissioner of State Tax, Saharsa, District- Saharsa, 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
		Ms. Shilpi Keshri, Advocate
		Mr. Alok Kumar, Advocate
		Mr. Sriram Krishna, Sr. SC for CGST
		Mr. Devansh Shankar Singh, JC for CGST
		Mr. Prabhat Kumar Singh, Advocate

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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 in the nature of certiorari for quashing of the ex-parte order bearing reference number ZA101024002440R dated 01-10-2024 passed by the respondent No.-4 under section 29 of the*

Central Goods and Services Tac Act, 2017 (hereinafter referred to as the Act for short) read with Rule 22 of The Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the "Rules 2017" for short) whereby the registration of the petitioner has been cancelled on grounds of rule 21 (a) of the Rules, 2017.

(ii) For further issuance of a writ or order or a direction in the nature of certiorari for quashing of the order dated 13-08-2025 passed in Case No.- GST-513/Pat/2025-26 (Appeal ARN- AD100725002561P) whereby the appeal preferred by the petitioner has been rejected;

(iii) For further issuance of a writ in the nature of mandamus directing the respondents especially the respondent No.4 to restore the registration which has been cancelled retrospectively with effect from 01-07-2017 in order to revalidate the business transactions carried out by the petitioner since 28-02-2022 till date.

(iv) For further holding and a declaring that the cancellation of registration of the petitioner by virtue of an ex-parte order passed by the respondent no.-4 is violative of the principles of natural justice;"

2. Admittedly, the appeal filed by the petitioner has been dismissed on the ground of delay inasmuch as the same was filed beyond the period of limitation provided for under the statute.

3. In view of the aforesaid, the learned counsel for the petitioner seeks to challenge the appellate order dated 13.08.2025 passed by the Additional Commissioner (Appeals), Office of the Commissioner (Appeals) of Customs, Central GST & Central Excise, Patna by availing the remedy provided for under Section 112 of the Central Goods and Services Tax Act, 2017. Liberty, so sought, is granted.

4. Accordingly, present writ petition stands disposed of.

5. It is needless to state that *status quo*, existing as on today, shall be maintained for a period of eight weeks.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

GAURAV S./-

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