IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19269 of 2025

==

Bibi Chaman Ara wife of Anwar Alam, Resident of Ward No. 11, Village-Satighata, Singhia, P.O.-Singhia, P.S.-Kishanganj, District-Kishanganj, State-Bihar, Pin Code-855107.

... ... Petitioner/s

Versus

1. The State of Bihar through the Additional Chief Secretary, Commercial Tax Department, Government of Bihar, Patna.
2. The Additional Commissioner of State Tax (Appeal), Purnia Division, Purnia.
3. The Joint Commissioner of State Taxes, Kishanganj, Bihar.
4. The Assistant Commissioner of State Tax, Kishanganj, Bihar.

... ... Respondent/s

==

Appearance :

For the Petitioner/s	:	Mr.Md Khurshid Alam, Advocate Mr. Tabish Ahmad, Advocate Mr. Shubham Samrat, Advocate
For the Respondent/s	:	Standing Counsel (11)

==

CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE RAJ KUMAR

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

2 08-07-2026 The present writ petition has been filed seeking the following reliefs:-

> *"1. i. For setting aside the Show Cause Notice dated 12.10.2022 issued by the Assistant Commissioner of State Tax, Kishanganj (Respondent No. 4), and the consequential Cancellation Order dated 02.11.2022 passed in furtherance thereof by the Joint Commissioner of State Tax, Kishanganj (Respondent No. 3), whereby the petitioner's GST Registration bearing GSTIN 10EDXPA5388B1ZM has been cancelled.*

ii. The petitioner further prays for setting aside the order as contained in ARN No. AD100825004233Q dated 25.08.2025 passed in Appeal Case, passed by Respondent No. 2, which has been dismissed on the ground of limitation only.

iii. The petitioner further prays that after setting aside the aforementioned two orders his GST registration be restored and he may be allowed to operate his business."

2. At the outset, the Ld. counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 25.08.2025, passed by the Additional Commissioner of State Tax (Appeal), Purnea Division, Purnea, by approaching the Ld. Tribunal 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)

(Raj Kumar, J)

S.Sb/-

U			