

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.20302 of 2025

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Shri Suman Kumar @ Suman Kumar S/o Birendra Kumar Yadav, Resident of
Karela, P.O.- Mirjapur, P.S.- Madhusudanpur (Nurpur) Nathnagar, District-
Bhagalpur.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance (Department of Revenue), New Delhi, North Block, New Delhi
2. The Commissioner of Central Goods and Service Tax. Patna Nurchand Patel Road Area, Patna (Bihar), GST Bhawan
3. The Additional Commissioner, CGST and CS (Appeal), Patna, Central Revenue Building, Patna.
4. The Superintendent, CGST, Bhagalpur, Bhagalpur (Bihar).

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Sandeep Patil, Advocate
For the Respondent/s	:	Mr. Sriram Krishna, Sr. SC, CGST Mr. Devansh Shankar Singh, Jr. SC

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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 relief:-

“That the petitioner prays for appropriate writ/ writs, order/ orders and direction/ directions for quash the order dated 18.09.2025 passed by the Additional Commissioner (Appeals) for seeking direction for revocation / restoration of GST Registration cancelled under section 29 and appeal dismissed on Technical Ground of limitation under



*section 107 of the CGST Act, 2017 dated 18.09.2025
as Annexure-P/6 to this writ petition.”*

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 18.09.2025 passed by the Additional Commissioner (Appeals), Office of the Commissioner (Appeals) of Customs, Central GST & Central Excise, Patna by availing the remedy available under Section 112 of the Central 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)

GAURAV S./-

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