IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18854 of 2025

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Shree Someshwarnath Construction Office at- Bindwaliya, Areraj, District- Purbi Champaran, Bihar, Pin- 845411. Through its Partner- Shivendra Prasad (male), aged about 46 years, S/o- Jaynath Prasad, Resident of- Bindwaliya, P.S. Areraj, Dist- East Champaran.

... ... Petitioner/s

Versus

1. The State of Bihar through Commissioner of State GST, New Secretariat, Patna.
2. The Joint Commissioner of State Tax, Motihari, Bihar.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Jai Prakash Singh,Adv.
For the Respondent/s : Mr. Government Pleader (07)

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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 reliefs:-

> *"a) For issuance of an appropriate writ, order or direction in the nature of mandamus, commanding the respondent authorities to restore the GST registration of the petitioner bearing GSTIN No. 10ADZFS4369J1ZF with immediate effect, as the cancellation order dated 05.07.2023 has been passed in violation of the principles of natural justice and without assigning any cogent or speaking reasons. The petitioner further undertakes to pay all outstanding taxes, interest, and penalty as may be assessed or directed by this Hon'ble Court or the competent authority for the purpose of regularizing its compliance under the GST Act.*
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> *b) To quash and set aside the impugned Order of Cancellation of Registration dated 05.07.2023 issued in Form GST REG-19 (Reference No.*

ZA100723008339V). on the grounds that the said order is cryptic, non-speaking, mechanical, and has been passed in violation of the principles of natural justice without affording any proper opportunity of hearing to the petitioner.

c) For issuance of an appropriate writ, order, or direction commanding the Joint Commissioner of State Taxes, Motihari Circle, East Champaran, to consider and dispose of the appeal that the petitioner proposes to file under Section 107 of the Bihar GST Act, 2017, within a fixed and reasonable time-frame, strictly on merits and in accordance with law, after affording the petitioner due opportunity of personal hearing. This direction is sought to ensure that the petitioner's statutory remedy is not rendered illusory or defeated on account of technical or procedural lapses."

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to file appropriate application under Section 30 of the Bihar Goods and Services Tax Act, 2017 for revocation of cancellation of registration. Liberty so sought is granted.

3. The writ petition stands disposed of.

(Mohit Kumar Shah, J)

(Raj Kumar, J)

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