IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No. 18756 of 2025

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Chandan Kumar Yadav S/o Sita Ram Yadav, Proprietor, At- Jawaripur, Jail Road, Tilkamanjhi, Bhagalpur, Bihar-812001.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi.
2. The Commissioner, Central Goods and Services Tax, Patna - I Commissionerate, Patna, Bihar.
3. The Commissioner, Commercial Taxes, Bihar, Vikash Bhawan, Patna.
4. The Additional Commissioner (Appeals), CGST and Central Excise (Appeals), Patna- I, Bihar.
5. The Deputy/Assistant Commissioner, CGST and CX Bhagalpur Division, Bihar.
6. The Superintendent, Central Goods and Services Tax, Bhagalpur, Banka Range (who issued SCN and Cancellation).
7. The State of Bihar, through the Commissioner- cum-Secretary, Department of State Taxes, Government of Bihar, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Pranav Kumar Jha, Adv.
For the State	:	Mr. Government Pleader 07
For the UOI	:	Mr. Sriram Krishna, Sr. S.C. for CGST
		Ms. Ruchi Mandal, Jr. S.C. for CGST
		Mr. Shashank Shekhar Kunwar, Adv.

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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:-

"i)For issuance of an appropriate writ order or direction for Quashing of Show Cause Notice dated 15.01.2023, Order for Cancellation of Registration dated 10.07.2023 and Order In Appeal dated 26.06.2025 and remand the matter for De Novo

adjudication as the GST returns were already filed by the Petitioner at the time of filing of Appeal.
ii) For issuance of an appropriate writ, order or direction for restoration of GST Registration of the Petitioner so that he may carry on the trade and earn his livelihood.
iii) In alternate be pleased to allow the Appeal filed by the Petitioner sans the mandatory limitation period prescribed under Section 107 of the Central Goods and Services Tax Act, 2017."

2. After some arguments, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 26.06.2025, passed by the Additional 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.

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

(Mohit Kumar Shah, J)

(Raj Kumar, J)

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