IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.465 of 2025

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Bipin Bharti a proprietorship firm having it head Office, At Ward No.- 6, Manjhaul- 1, P.S.- Cheriya Bariyarpur, District- Begusarai through its Propreitor Bipin Bharti @ Bipin Kumar, aged about 50 years (Male), son of Ramchandra Prasad Singh, resident of village- Ward No. 6, Manjhaul- 1, P.S.- Cheriya Bariyarpur, District- Begusarai.

... ... Petitioner/s

Versus

1. The Commissioner Goods and Service Tax, Bihar, Patna.
2. The Additional Commissioner, Goods and Service Tax cum First Appellat Authority, Dharbhanga Commissionary, Patna.
3. The Assistant Commissioner of Goods and Service Tax, Begusarai Division, Begusarai.
4. The Superintendent, Goods and Service Tax, Begusarai.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Mani Shankar Kumar, Adv.
For the Respondent/s	:	Mr. Anshuman Singh, Sr. SC (CGST & CX) Mr. Shilpi Keshari, J.SC (CGST & CX)
For the State	:	Mr. Vikash Kumar, SC-11

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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)

5 08-04-2026 The present writ petition has been filed seeking the following relief:-

"1. That by way of this writ petition the petitioner craves indulgence of this Hon'ble Court for the issuance of a writ in the nature of certiorari to quash the order dated 30.10.2024, issued under the signature of Respondent No.2, whereby and whereunder the appeal, vide File No. V(21)22/Appeals/PAT/ GSTNBO / 2024-25 preferred by the petitioner, has been rejected confirming the order of

cancellation of registration No. GSTIN/Temp ID /UIN / 10ALTPB6171H1Z9, dated 11.01.2021, passed by respondent 10ALTPB6171H1Z9 No. 4 has been upheld and further an appropriate writ, order or orders, direction or directions may be issued commanding the respondent authorities to restore the G.S.T. registration number GSTIN/ID/UIN-10ALTPB6171H1Z9 in the name of the petitioner forthwith and the petitioner further prays for other consequential relief or reliefs for which he is entitled under the Law."

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 30.10.2024, by availing the appropriate remedy available under the Central Goods and Service Tax Act, 2017. Liberty, so sought, is granted.

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

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

Ajay/-

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