IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.842 of 2026

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Shri Girivar Alloys Private Limited a company incorporated under the Companies Act, 1956 having its Head Office at Chainpur, Pakri Dixit, Chakiya Keshariya Road, Chakia, Purbi Champaran, Bihar- 845412 through its director Pravin Kumar Giri (Male, aged about 47 years) son of Shri Daya Giri, resident of RZK-2/357 D, Behind Sun Sine Public School, Nihal Vihar, Nangoli, Nilothi, West Delhi, 110041.

... ... Petitioner/s

Versus

1. Commissioner Central GST and Central Excise Patna II having its office at 3rd, 4th and 5th Floor, CTTC Budling, Sanchar Parisad, Buddh Marg, Patna - 800001.
2. Addl. Director, Directorate General of GST Intelligence, Regional Unit, Jamshedpur having its office at 2nd and 3rd floor, Shaurya Trade Centre, 159 Dhalbhum Road, Sakchi, Jamshedpur - 831001
3. Asst. Commissioner (Anti Evasion), Central GST and Central Excise, Patna II having its office at 3rd, 4th and 5th Floor, CTTC Bulding, Sanchar Parisad, Buddh Marg, Patna - 800001
4. Asst. Commissioner, Central GST and Central Excise, Muzaffarpur Division, Muzaffarpur, Bihar
5. Superintendent, Central G.S.T Department, Motihari Range, Motihari, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Sadashiv Tiwari, Advocate
For the Respondents	:	Mr. Sriram Krishna, Sr. St. Counsel, CGST/CX
		Ms. Shilpi Keshri, Jr. St. Counsel, CGST/CX
		Mr. Prabhat Kumar Singh, Advocate
		Mr. Amarjeet, Advocate

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CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE JUSTICE SMT. SONI SHRIVASTAVA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

2 23-04-2026 Heard learned counsel for the petitioner and learned counsel for the CGST.

2. The petitioner in the present case is seeking the following reliefs:-

> "(i) The e mail dated 21.07.2025 issued by the Team GSTN (as contained in Annexure- P8 series) informing blocking of input tax credit by the respondent no. 4 without him giving a notice affording hearing, passing a reasoned and speaking order in terms of Rule 86A of the CGST Rules, 2017 (hereinafter called the Rules) contrary to the guidelines issued by the Central Board of Indirect Taxes and Customs GST Policy Wing in Circular No. CBEC- 20/16/05/2021- GST dated 02.11.2021 and also communication or service thereof being in violation of the principles of natural justice be set aside and quashed.
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> (ii) The order dated 10.12.2025 (as contained in Annexure – P/12) passed by the respondent no. 5 cancelling registration on the ground of violation of Section 16 of the Act read with Rule 21 (e) of the Rules without passing a reasoned and speaking order and also being in violation of Article 19 (1)(g) of the Constitution of India be set aside and quashed.
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> (iii) For granting any other relief (s) to which the petitioner is otherwise found entitled to."

3. It appears on perusal of the pleadings present in the writ application that the petitioner is aggrieved by the cancellation of registration by respondent no. 5 vide Annexure-P-12 on the ground of violation of Section 16 of the Act of 2017 read with Rule 21 (e) of the CGST Rules, 2017. On perusal of Annexure-P-12 in Form GST REG-19 would show that the order for cancellation of registration contains reasons. Rule 21(e) prescribes one of the grounds on which registration may

be cancelled. “ if any persons avails input tax credit in violation of the provisions of Section 16 of the Act, his registration would be liable to be cancelled. Section 16 under Chapter-V of the CGST Act, 2017 provides the eligibility and conditions for taking into tax credit.

4. Against the order of cancellation of registration, the petitioner has got statutory remedy in terms of Rule 23 whereunder the petitioner can apply for revocation of cancellation of registration within a period of 90 days from the date of the service of the order of cancellation of registration. This power to revoke the order of cancellation of registration is provided under Section 30 of the CGST Act, 2017. There being statutory efficacious remedy available to the petitioner, this Court would not entertain a challenge to the order for cancellation of registration of the petitioner in its extra ordinary writ jurisdiction.

5. The petitioner further wants this Court to interfere with the communication contained in e-mail dated 21.07.2025 (Annexure- P-8 series) whereby the petitioner has been informed about the blocking of input tax credit by respondent no. 4. A perusal of Annexure- P-8 would show that input tax credit (ITC) amounting to Rs. 10,55,789/- had been blocked by

the Assistant Commissioner, Muzaffarpur Division. The petitioner approached the Assistant Commissioner vide Annexure – P/9 by submitting a representation. In his response (Annexure- P/9), the petitioner has himself stated the reason which reads as under :-

> " …….This blocking was carried out on the ground that one of our suppliers was found "non-functioning" in a later verification as per DGGI Jamshedpur Alert No. 1/2025 dated 07.04.2025."

6. The petitioner has given the factual chronology. It is submitted that suppliers GST invoices have been duly reported in the petitioner's GSTR-3B returns and appear in its GSTR-2A for the relevant tax periods. However, the petitioner admits that subsequently, the supplier applied for voluntary cancellation, which was approved after completion of all transactions with the petitioner. The petitioner claims that he was never informed by the GST Department that the supplier's registration was under threat of cancellation during the said transaction. It appears from Annexure- P-11 dated 22.10.2025 that the petitioner was informed earlier about the availing of the fake ITC amounting to Rs. 59,65,463/- from non-existent firms for which its GTIN was suspended in accordance with the standing order dated 06.01.2025. We have noticed from

Annexure- P-7 series dated 08.05.2025 that investigation against recipients of non-existent firms is going on. There are allegations of fake/non-existent firms having passed on fraudulent ITC to the petitioner's firm. The petitioner had been called upon to reverse/pay the ITC amounting to Rs. 59,65,463/- along with the applicable interest and penalty and submit DRC-03 within seven days of the receipt of the letter and communicate to the office, failing which further proceedings will be initiated under Section 74 of the CGST Act, 2017.

7. Having taken note of the facts appearing from the records, this Court is of the considered opinion that the prayer made by the petitioner to interfere with the e-mail dated 21.07.2025 (Annexure- P-8 series) cannot be entertained by this Court as it would amount to interfering with the ongoing investigation. The petitioner, if so advised, may avail its remedy before an appropriate forum in accordance with law.

8. This writ application has no merit. It is dismissed accordingly.

(Rajeev Ranjan Prasad, J)

(Soni Shrivastava, J)

devendra/priyanka/

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