IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11632 of 2025

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M/S A K Traders (A Sole Proprietorship Firm), Having its Registered Office at Abdullah Nagar, Masaruhi P O Masaruhi, P S Masaruhi, Near Devi Sthan, Patna 804452 through its sole proprietor Avinash Kumar (M), aged - 30 years, S/o Jai Prakash Singh, resident of village Gram- Lawaich, P O Hazrat Sain, P S Danarua Patna.

... ... Petitioner/s

Versus

1. The State of Bihar through the Chief Secretary, Govt. of Bihar, Patna.
2. Addl. Commissioner of State Tax, Patna West Circle, Patna.
3. Assistant Commissioner of State Tax, Patna South Circle, Patna.
4. The Addl. Commissioner State Tax, South Circle Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Uday Prasad Singh, Advocate
For the Respondent/s : Standing Counsel (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)

2 22-04-2026 The present writ petition has been filed seeking for the following reliefs:-

> *"(i) For Quashing of Order dated 16.05.2025 passed by Addl. Commissioner, (Appeal), Patna West Division, Patna whereby and where under the appeal of the petitioner was dismissed by respondent no.3 against the order of cancellation of Registration, on the ground of limitation that the petitioner has not filed the appeal within the stipulated period of 90 days and there were delay in filing of appeal and apart from that the petitioner had also no filed the certified copy of Impugned Order before the*

Appellate Authority.

(ii) For issuance of an appropriate writ/order/direction for setting aside order bearing reference no.ZA1006230423543 dated 17.06.2023, passed by Assistant Commissioner South Circle Patna, whereby and where under respondent authorities passed an ex parte order dated 17.06.2023 without providing an opportunity of hearing to the petitioner whereby and where under respondent authority cancelled the Registration of the petitioner and there is no pending of tax amount against the petitioner.

(iii) For issuance of writ in the nature of Mandamus directing the respondent to restore the GSTIN to the petitioner where as the Addl. Commissioner BR034 issued the order of approval of application for condonation of delay in filing revocation application of cancellation of registration.

(iv) For issuance of writ in the nature of Mandamus directing the respondent authority to restore the GST Registration of the petitioner after revocation of cancellation of registration with immediate effect, as the petitioner is ready to furnish the returns of earlier year within Fifteen Days from the date of the Order of this Hon'ble Court.

(v) For issuance of an appropriate writ(s), orders), and/or direction(s), as your Lordships may deem fit and proper in the facts and circumstances of this case in the interest of justice."

2. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 16.05.2025 passed by the Additional Commissioner (Appeal), State Tax, Patna West Division, Patna by availing the remedy available under Section 112 of the Bihar Goods and Services Tax Act, 2017. Liberty, so sought, is granted.

3. Accordingly, the present petition stands disposed of.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

GAURAV S./-

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