IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.14390 of 2025

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M/S Shakti Auto Works a proprietorship concern having its place of business at Ward No-23, Rabindra Singh, Nh-31, Opp-Gyan Bharti High School, Begusarai, Bihar - 851101 through its proprietor namely Baban Prasad Singh male aged about 54years son of Rampratap Singh resident of ward no. 12, Begusarai, Cheria Bariarpur, Bihar 851101.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Additional Commissioner of State Taxes (Appeals), Darbhanga Division, Darbhanga
3. The Joint Commissioner of State Taxes, Begusarai, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Abhishek Kumar, Advocate Mr.Abhinav Kumar, Advocate Mr. Shashnak Shekhar, Advocate
For the Respondent/s	:	Government Advocate (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 29-04-2026 The present writ petition has been filed by the petitioner seeking the following reliefs:-

"1.(a) For issuance of a writ in the nature of Certiorari for quashing of the ex parte order bearing reference number ZA1012231283646 dated 28.12.2023 passed by the respondent No. 3 under section 29 of the Bihar Goods and Services Tax Act, 2017 (hereinafter referred to as the Bihar Act 2017 for short) read with Rule 22 of the Bihar Goods and Services Tax Rules, 2017 (hereinafter referred to as

the "Bihar Rules 2017" for short) whereby the registration of the petitioner has been cancelled on grounds of rule 21 (a) of the Bihar rules, 2017;

b) For further issuance of a writ or order or a direction in the nature of Certiorari for quashing of the order dated 30.04.2025 passed by the respondent number 2 issued vide memo number 236 dated 30.04.2025 and the final acknowledgement GST APL-02 dated 30.04.2025 whereby the appeal preferred by the petitioner has been rejected;

c) For further issuance of a writ in the nature of Mandamus directing the respondent's especially the respondent No. 3 to restore the registration which has been cancelled retrospectively with effect from 01.12.02023 in order to revalidate the business transactions carried out by the petitioner since 01.12.2023 till date;

d) For further holding and a declaration that the cancellation of registration of the petitioner by virtue of an ex-parte order passed by the respondent no. 3 is violative of the principles of natural justice."

2. At the outset, the Ld. Counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 30.04.2025 passed by the Ld. Additional Commissioner of State Taxes (Appeals) of State Tax, Darbhanga Division, Darbhanga, by availing the remedy provided for under Section 112 of the Bihar Goods and Services Tax Act, 2017. Liberty, so sought, is granted.

3. The writ petition stands disposed of.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

S.Sb/-

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