IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P (T) No. 1728 of 2026

Babu Bhola Enterprises, a proprietorship concern having its office at Ashi Bhandar, H. No. 360, Kachhari Mohalla, Jugsalai, Jamshedpur, East Singhbhum, Jharkhand 831006 acting through its Proprietor Mr. Ajay Pandey, son of Late Chandrika Pandey, aged about 28 years, residence of Station Road, Shiv Temple Line, Jugsalai, P.O & P.S. Jugsalai, District East Singhbhum, Jharkhand 831006

... Petitioner

Versus

1. The Additional Commissioner, Central Goods and Services Tax and Central Excise (Appeal), Grand Emerald (2nd & 3rd Floor), Ashok Nagar Main Road, P.O. & P.S. Argora, Ranchi, Jharkhand 834002
2. The Superintendent, CGST & CX, Range-Jugsalai, Division-1, 5E, Road, Bistupur, P.O & P.S. Bistupur, Jamshedpur, Jharkhand 831001

... Respondents

CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioner: Mr. Hemant Jain, Advocate
For the Respondents: Mr. P.A.S. Pati, Sr. S.C
Mr. Anurag Vijay, Jr. S.C
Mr. Vishwajeet Singh, Advocate

Order No. 02 / Dated: 23.03.2026

1. After this matter was argued for some time, learned counsel for the petitioner, on instructions, seeks leave to withdraw this petition with liberty to file an application under section 30 of the CGST Act to seek revocation of the cancellation of GST registration. He says that he would be relying upon the decision of this Court in the case of **Abdul Satar versus The Principal Commissioner, Central Goods and Service Tax & CX and others** in **W.P(T) No. 827 of 2024** decided on

06th of March 2024 to support his case that an application for revocation of the cancellation can be considered beyond the prescribed period of limitation, provided a sufficient cause is shown.

2. Accordingly, we grant leave with liberty, as prayed for, leaving open all contentions of all parties. We further direct that if such an application is made, along with the application seeking condonation of delay, the same would be decided in accordance with law and on its own merits without being influenced by the order dated 13.02.2026, by which, the petitioner's appeal against the cancellation order was not entertained due to bar of limitation.

3. This petition is disposed of as withdrawn with the liberty, as prayed for.

(M. S. Sonak, C.J.)

(Rajesh Shankar, J.)

March 23, 2026
N.A.F.R.
Ranjeet/R.Kr./Cp.2
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