

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13644 of 2025

M/s WEB S COME Construction Private Limited a Private Limited Company firm having GSTIN- 10AACCW7742C1ZQ and its office at Village- Alamnagar, Near Alamnagar Bus Stop, P.S.- Alamnagar, District- Madhepura, Bihar- 852219 through its Director, Suman Kumar Jha, Gender- Male, aged about 36 years, Son of Sri Krishna Ballav Jha, Resident of Ward No.- 11, Village- Alamnagar, Near Alamnagar Bus Stop, P.S.- Alamnagar, District- Madhepura, Bihar, 852219.

... .. Petitioner/s

Versus

1. The Union of India through The Secretary (Revenue), Ministry of Finance, Government of India, North Block, New Delhi- 110001.
2. The Commissioner, Central Goods and Service Tax, Patna-1, 3rd Floor, Kendriya Rajaswa Bhawan (Annexe Building), Bir Chand Patel Path, Patna- 800001.
3. The Superintendent, Central Goods and Service Tax, Madhepura Range, Madhepura, Bihar.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr.Manish Kumar, Advocate
For the Respondent/s : Dr. K.N. Singh, Sr. Advocate
Mr. Sriram Krishna, Sr. CGST & CX
Mrs. Ruchi Mandal, Jr. CGST & CX

CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE RAJ KUMAR
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

4 17-06-2026 The present writ petition has been filed seeking the following reliefs:-

“1. (i) The Show Cause Notice dated 05.07.2023 vide Reference No: ZA100723010032L (as contained in Annexure-P1) in form of REG-17/31 issued by the Respondent No.-3 for Cancellation of GST Registration be quashed.



(ii) The Ex parte order For Cancellation of GST Registration dated 20.12.2023 Vide Reference No: ZA1012230481449 (as contained in Annexure- P2) passed by the Respondent No-3 cancelling GST registration of the Petitioner by non-speaking order stating "This has reference to show cause notice issued dated 05.07.2023. The effective date of cancellation of your registration is 01.12.2022 and without providing sufficient opportunity of hearing in violation of principles of natural justice be quashed.

(iii) For directing the Respondents alternatively to allow delayed filing of application for revocation of cancelled registration which could be condoned subject to payment of tax, interest, penalty and late fee."

2. At the outset, the Ld. Counsels for the parties submit that the G.S.T. registration of the petitioner firm has already stood restored, hence the present writ petition has been rendered infructuous.

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

(Mohit Kumar Shah, J)

(Raj Kumar, J)

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