

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No. 18590 of 2025**

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M/S Sudhir Kumar having GSTIN- 10CJFPK3272G1ZM a proprietary concern having its office at Village- Sikandra, Police Station-Sikandra, District-Jamui, Bihar, 811315 through its proprietor Sudhir Kumar, Gender-Male, aged about 58 years, son of Sri Isho Singh, Resident of Village-Sikandra, Post- Kumar, Police Station-Sikandra, Jamui, Bihar-811315.

... .. Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary, State Tax, Bihar, Patna having its office at Kar Bhawan, Patna.
2. The Principal Secretary-cum-Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. Joint Commissioner of State Tax, Jamui, Government of Bihar.
4. The Additional Commissioner of State Taxes (Appeal), Bhagalpur Division, Bhagalpur, Government of Bihar, Bihar.

... .. Respondent/s

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**Appearance :**

For the Petitioner/s : Mr. Manish Kumar, Adv.  
For the Respondent/s : Mr. Government Pleader (07)

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

**(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)**

2      08-07-2026                      The present writ petition has been filed seeking the following reliefs:-

*“(i) The Appellate Authority order dated 16.07.2025 and APL-02 dated 16.07.2025 (as contained in Annexure-P3 Series) by Respondent No-4 without grant of adequate opportunity of being heard in violation of Principles of Natural Justice be quashed.*  
*(ii) The Show Cause Notice for Cancellation of GST Registration dated 26.12.2019 (as contained in Annexure-P1) issued by the Respondent No.-3 for Cancellation of GST Registration without providing proper opportunity of personal hearing be quashed.*



*(iii) The Ex parte order for Cancellation of GST Registration dated 14.01.2020 (as contained in Annexure P-2) passed by the Respondent No-3 cancelling GST registration of the Petitioner by non-speaking order stating "This has reference to your reply dated 04.01.2020 in response to show cause notice issued dated 26.12.2019. Whereas no reply to the show cause notice has been submitted. The effective date of cancellation of your registration is 04.01.2020" and without providing proper opportunity of personal hearing in violation of Principles of Natural Justice be quashed.*

*(iv) 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. After some arguments, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 16.07.2025 passed by the Additional Commissioner of State Taxes (Appeal), Bhagalpur Division, Bhagalpur 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)**

**(Raj Kumar, J)**

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