

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2219 of 2025

CNR No. BRHC011222382024

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M/s RECRO FURNITURE PRIVATE LIMITED through Shailendra Kumar Tiwary, male aged about 65 years, son of Dr. Permanand Tiwary, resident of Kamla sri Market c/o Asha Traders Nala road, P.O. and P.S.- Kadam Kuan, District - Patna

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Taxes, New Secretariat, Patna.
2. Additional Commissioner of State Tax Kadam Kuan Patna
3. The Joint Commissioner of State Taxes, East Commissioner Patna

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mrs. Archana Sinha, Sr. Advocate Ms. Richa Rajiv Singh, Advocate
For the Respondent/s	:	Mr. Alok Kr. Agarwal, AAG-5 Mr. Alok Kumar, AC to AAG-5

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

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

7 06-10-2026 The present writ petition has been filed seeking the following reliefs:-

“(i) For directing the respondent for restoration of the GST registration no. 10AADCE7909CIZ6 which was cancelled by the respondent without any basis.

(ii) For issuance of writ of certiorari quashing the cancellation order dated 05.08.2023 by respondent number 2,

(iii) For issuance of writ of certiorari for



setting aside the order dated 31.10.2023 passed by respondent number 2.

(iv) For issuance of writ of certiorari for setting aside the order dated 31.01.2024 issued by the Respondent number 3.

(v) For issuance of writ of mandamus directing the Respondents to restore the GST registration of the Petitioner forthwith.”

2. At the outset, the learned Senior Counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the order dated 31.01.2024, passed by the learned Additional Commissioner (Appeal), Patna East Division, Patna by approaching the learned Tribunal under Section 112 of the Bihar Goods and Services Tax Act, 2017. Liberty so sought is granted.

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

(Mohit Kumar Shah, J)

(Sourendra Pandey, J)

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