

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.5557 of 2023**

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M/s Nirmal Kumar, the Proprietor Nirmal Kumar Male, aged about 37 Years,  
Son of Kameshwar Prasad Singh, Resident of Ward No.04, Nirpur,  
Samastipur, District-Samastipur, Bihar-848129.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial State Taxes,  
New Secretariat, Patna.
2. Additional Commissioner, State Taxes, Darbhanga Circle, Darbhanga, Bihar.
3. Assistant Commissioner, State Taxes, Samastipur Circle, Samastipur, Bihar.

... .. Respondent/s

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**Appearance :**

For the Petitioner/s	:	Mrs.Archana Sinha @ Archana Shahi, Advocate Ms. Swarna Roy, Advocate Ms. Ananya Raj, Advocate
For the Respondent/s	:	Mr.P.K. Shahi, AG

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**CORAM: HONOURABLE THE CHIEF JUSTICE**

**and**

**HONOURABLE MR. JUSTICE MADHURESH PRASAD**

**ORAL JUDGMENT**

**(Per: HONOURABLE THE CHIEF JUSTICE)**

**Date : 01-05-2023**

The petitioner is aggrieved with the cancellation of registration by order dated 07.03.2022. An appeal was filed which was delayed, which also stood rejected. Insofar as the Bihar Goods and Services Tax Act is concerned, now there is no Tribunal constituted for the State.

2. In this context, we notice that notification No. 03 of 2023 has been brought in by the Central Government on the recommendations of the G.S.T. Council wherein if the cancellation has been effected for failure to file returns under



clause (b) or clause (c) of sub-section (2) of Section 29, there is a further period allowed up to 30.06.2023, wherein the registered person can apply for revocation of cancellation. This is also subject to the condition that the return should be filed up to the effective date of cancellation of registration and the payment of tax, interest, penalty and late fee in respect of such returns have also been made. The assessee would also be entitled to avail of the said remedy if the cancellation has been effected under clause (b) or clause (c) of sub-section (2) of Section 29.

3. The writ petition stands allowed.

**(K. Vinod Chandran, CJ)**

**( Madhuresh Prasad, J)**

Sujit/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	02.05.2023
Transmission Date	

