

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1432 of 2025

M/s Lord’s Bhaskar Ventures (A Sole Proprietorship Firm), Having its Registered Office at Kumar Ranjan, Shivchak Mall, Patna Mehndiganj, Patna through its sole proprietor Anamika Kumari, D/o- Ram Akbal Yadav, Naya Tola, Kumhar Sampatchak, Patna.

... .. Petitioner

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No.- 46, North Block, P.O. and P.S.- North Block, New Delhi-110001.
2. The State of Bihar, through the Chief Secretary, Govt. of Bihar, Patna.
3. Joint Commissioner of State Tax, Patna City East Circle, Patna City.
4. Assistant Commissioner of State Tax, Patna City East Circle, Patna City.
5. Joint Commissioner (Appeals) CGST and CX (Appeals), Patna.
6. The Superintendent, Patna City East Range, Patna.

... .. Respondents

Appearance :

For the Petitioner	:	Mr. Uday Prasad Singh, Advocate
For the UoI	:	Mr. Anshuman Singh, Senior SC
		Mr. Shivaditya Dhari Sinha, Advocate
For the State	:	Ms. Archana, GP-06

CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE ASHOK KUMAR PANDEY
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

3 14-07-2025 Heard learned counsel for the petitioner and learned Senior Standing Counsel for the CGST & CX.

2. This writ application has been filed seeking the following reliefs:-

“(i) For quashing of order dated 13.12.2023 passed by Joint Commissioner, (Appeal), CGST & CX (Appeals), Patna Division, Patna, whereby and whereunder the appeal of the petitioner was dismissed by Respondent No.5 against the order of



cancellation of Registration, on the ground of limitation that the petitioner has not filed the appeal within the stipulated period of 90 days and there were delay in filing of appeal and apart from that the petitioner had also not filed the certified copy of Impugned Order before the Appellate Authority.

(ii) For issuance of an appropriate writ/order/direction for setting aside order bearing reference no. ZA 1003230216663 dated 09.03.2023, passed by Superintendent Patna City East Range, East Patna City, whereby and where under respondent authorities passed an ex parte order dated 14.01.2023 without providing an opportunity of hearing to the petitioner whereby and whereunder respondent authority cancelled the registration of the petitioner and there is no pending of tax amount against the petitioner.

(iii) For issuance of writ in the nature of Mandamus directing the respondent to restore the GSTIN to the petitioner where as the Joint Commissioner BR034 issued the order of approval of application for condonation of delay in filing revocation application of cancellation of registration.

(iv) For issuance of writ in the nature of Mandamus directing the respondent authority to restore the GST Registration of the petitioner after revocation of cancellation of registration with immediate effect, as the petitioner is ready to furnish the returns of earlier year within fifteen days from the date of the order of this Hon'ble Court.



(v) For issuance of an appropriate writ(s), order(s), and/or direction(s), as Your Lordships may deem fit and proper in the facts and circumstances of this case in the interest of justice.”

3. The grievance of the petitioner is that the registration obtained by the petitioner under the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the ‘CGST Act, 2017’) has been cancelled. According to the petitioner, the show cause notice was not sent to the petitioner on his e-mail or official address and the same was published by the respondent authorities on the web portal.

4. It is submitted that the petitioner had no knowledge as to the cancellation of the registration and, therefore, he could not prefer an appeal within the prescribed statutory period under Section 107 of the CGST Act, 2017. The appeal preferred by the petitioner has been rejected by the Appellate Authority on the ground of limitation. Copy of the appellate order has been enclosed as Annexure ‘P/6’ to the writ application.

5. In response to the writ application, the Respondent Nos. 1, 5 and 6 have filed a counter affidavit. It is stated that the petitioner did not file its monthly return i.e. GSTR-1 and GSTR-3B since January, 2022 till the date of issuance of show cause notice i.e. 15.01.2023 as well as the date of cancellation i.e.



09.03.2023. It is due to non-filing of returns for more than continuous period of six months, the action for cancellation of the registration was initiated.

6. The respondents have further stated that show cause notice was issued through AIO Portal in accordance with Section 29(2)(c) of the CGST Act, 2017. Despite passing of a considerable time, the petitioner did not file due returns, hence, the Superintendent being the Proper Officer, cancelled the registration with effect from 09.03.2023.

7. It is pointed out that the petitioner preferred an appeal against the cancellation order but the said appeal was preferred after a huge delay of more than four months from the date on which the period of limitation expired or could have at best been extended. It is submitted that as per the statutory limitation, the appeal was required to be preferred within three months, however, an appeal preferred within one month thereafter could have been entertained by extending the period of limitation by the Appellate Authority. In this case, even that extended period would have expired on 08.07.2023, the appeal was preferred only after 19.11.2023.

8. Learned Senior Standing Counsel for the respondents submits that the petitioner has filed the due returns



on 17.11.2023 from which it appears that the petitioner has always filed 'Nil' return. This indicates that the petitioner had not provided any service in the form of taxable or exempted or 'Nil' rated.

9. It is also pointed out that on the application seeking revocation of the cancellation order, the petitioner was given an opportunity to furnish all the relevant documents and he was called upon to appear for personal hearing on 20.12.2023 but again, the petitioner remained recalcitrant and did not appear for personal hearing on the scheduled date.

10. The statements made in the counter affidavit have not been controverted by the petitioner.

11. In course of hearing of the writ application, Mr. Uday Prasad Singh, learned counsel for the petitioner could not demonstrate as to how the impugned order passed by the Appellate Authority may be said to be bad in law and is liable to be interfered with.

12. We have gone through the order of the Appellate Authority. The Appellate Authority has relied upon the judgment of the Hon'ble Supreme Court in the case of **Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur** reported in **2008 (221) E.L.T. 163 (SC)** wherein the Hon'ble Supreme



Court has held that the Commissioner of Central Excise (Appeals) as also the Tribunal being creatures of Statute are not vested with the jurisdiction to condone the delay beyond the permissible period provided under the statute. The period up to which the prayer for condonation can be extended is statutorily provided.

13. Relying upon the said judgment of the Hon’ble Supreme Court, it appears to this Court that the Appellate Authority has rightly taken a view that the appeal preferred before him was barred by limitation.

14. We find no reason to interfere with the impugned order.

15. This writ application is dismissed.

(Rajeev Ranjan Prasad, J)

(Ashok Kumar Pandey, J)

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