IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4593 of 2026

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M/S Munna Chaudhary through its proprietor Munna Chaudhary son of Late Girwar Chaudhary, resident of PO - Gulzarbagh, Danka Imali, Patna-800007. At Present Ajawan, P.S-Naubatpur, Dist Patna.

... ... Petitioner

Versus

1. The Union of India through the Commissioner of CGST and Central Excise (CE), Revenue Building, Veer Chand Patel Path, Patna.
2. The Commissioner of CGST and Central Excise (CE), Revenue Building, Veer Chand Patel Path, Patna.
3. The Additional Commissioner (Appeal) of the Custom Central CGST and Central Excise (CE), Patna, having its office at 2nd Floor, CR Building (NFC), Veer Chand Patel Path, Patna.
4. The Assistant Commissioner of CGST, Patna city west, Patna.
5. The Superintendent of CGST, Patna city West, Patna.

... ... Respondents

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Appearance :

For the Petitioner	:	Mr. Uttam Kumar Mishra, Advocate Mr. Vijay Shankar Mishra, Advocate Mr. Ravi Ranjan, Advocate
For the Respondents	:	Mr. Anshuman Singh, Senior SC

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CORAM: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD
and
HONOURABLE MR. JUSTICE SUNIL DUTTA MISHRA
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD)

Date : 17-07-2026

Heard learned counsel for the petitioner and learned Senior Standing Counsel for the CGST & CX.

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

> "i. For setting aside the order dated 26.06.2023 (Annexure- P/2) by which registration certificate of the petitioner was cancelled by the respondent no. 5 without giving any opportunity of been heard to the petitioner.

ii. For setting aside the order dated 02.02.2024 (Annexure-P/6) by which revocation application of cancellation was rejected by the respondent no. 4 without giving any opportunity of hearing.
iii. For setting aside the order dated 11.11.2024 (Annexure-P/7) passed by the respondent no. 3 on the ground of Limitation.
iv. For setting aside the order dated 11.07.2025 (Annexure-P/9) passed by the respondent no. 3 on the ground of Limitation.
v. For granting any other relief/reliefs for which the petitioner may ask at the time of the argument."

3. It is the case of the petitioner that he is working as a contractor doing business with various government organizations. The Respondent No. 5 issued a show cause notice (in short 'SCN') dated 03.02.2023 and alleged therein that the petitioner had failed to file the return for the continuous period of six months. Copy of the SCN has been placed on record as Annexure-P/1.

4. It is further stated that as the Accountant of the petitioner was suffering from Dengue and the son of the petitioner was murdered during this period, the petitioner could not appear which resulted in passing of the order dated 26.06.2023 by Respondent No. 5. By the order dated 26.06.2023 (Annexure-P/2), the registration of the petitioner has been cancelled.

5. It is stated that the petitioner filed an application on 20.07.2023 for revocation of the order dated 26.06.2023. The respondent authority issued SCN dated 22.01.2024 (Annexure-P/4) against the petition of revocation for cancellation and demanded details of taxes, interest and penalty paid along with the detail of late fee paid for late filling of GSTR 1 & GSTR 3B returns up to the effective date of cancellation of registration.

6. In paragraph '9' of the writ application, the petitioner has made a categorical settlement which reads as under:-

> "That the petitioner has filed his up to date return for last six months on 14.07.2023. After paying the relevant late fees this return was filed prior to issue of SCN dated 22.01.2024."

7. Mr. Uttam Kumar Mishra, learned counsel for the petitioner submits that petitioner had filed the updated return which were uploaded on the GST site, the respondent authorities had the knowledge that the petitioner had filed his last six months' returns, but without considering the filing of the returns, the respondent no. 4 has rejected the application for revocation of cancellation. Thus, the petitioner has assailed the order dated 02.02.2024 passed by respondent no. 4 (Annexure-P/6) by which the revocation application of the petitioner has been rejected.

8. An another plea of the petitioner is that on perusal of the order passed by the respondent no. 4, it would appear that it does not have any DIN No. which was mandatory at the relevant time.

9. The appellant preferred an appeal on 24.03.2024 against the order dated 26.03.2023 before the appellate authority but the appellate authority has rejected the appeal on the ground of the same being barred by limitation. The order of the appellate authority has been brought on record as Annexure- 'P/7' and the same is under challenge. Even the Second Appeal preferred by the petitioner before the respondent no. 3 stood rejected vide Annexure 'P/9' to the writ application.

10. A counter affidavit has been filed on behalf of the respondents. Mr. Anshuman Singh, learned Senior Standing Counsel for the CGST & CX has submitted that in this case, it is not the stand of the petitioner that he was not served with the SCN. Since the petitioner did not file any response even after service of the SCN, the order of cancellation was passed. Learned Senior Standing Counsel submits that the order of cancellation dated 26.06.2023 does not bear any DIN No. but that would not be a reason to set aside the order because subsequently, the Department has come out with Circular No. 249/06/2025-GST dated 09.06.2025 issued by the Central Board of Indirect Taxes & Customs (CBIC). By this circular (Annexure- 'R/C' to the counter affidavit), it has been clarified that the requirement of quoting DIN No. is dispensed with for communications generated through the GST common portal, provided such communications carry a valid and verifiable Reference Number (RFN). The Circular recognizes that the GST portal itself functions as a secure, centralized and tamper-proof system, where all the documents are system generated and each such communication is uniquely identifiable through RFN. Placing reliance on the Circular (Annexure- ‘C/R’), learned Senior Standing Counsel submits that the order of cancellation as contained in Annexure- ‘P/2’ must sustain.

11. Learned Senior Standing Counsel, however, does not deny the fact that apart form the issuance of the show cause notice for cancellation of the registration, the respondent authority had not issued any separate notice to the petitioner giving him an opportunity of personal hearing. As per the settled procedure, at least three dates for personal hearing were required to be fixed by the respondent authorities but in this case, admittedly, only the SCN (Annexure-P/1) was issued before passing of the order of cancellation (Annexure- ‘P/2’).

12. Learned Senior Standing Counsel is unable to answer paragraph ‘9’ of the writ application. In fact, in paragraph ‘14’ of the counter affidavit, the respondent has answered paragraph '9' of the writ application but the assertion of the petitioner in paragraph '9' has remained intact. There is no statement of the respondent controverting that statement of the writ petitioner.

13. We have noticed on going through the pleadings available on the record that prior to issuance of the SCN for rejection of the application of the petitioner seeking revocation of the cancellation of registration (Annexure 'P/4'), the petitioner had already submitted his updated returns and paid the required amount of late fee on 14.07.2023 itself. Annexure 'P/4' was issued on 20.07.2023 by the respondent authority. In fact, a perusal of Annexure 'P/4' would show that the name and designation of the authority who issued Annexure 'P/4' is not there. This point has also been taken by the petitioner in the writ petition, but there is no answer to it.

14. We have further noticed from Annexure 'P/3' that the petitioner had submitted to the Jurisdictional Superintendent that he could not file the return for the period January, 2023 to June, 2023 because all the papers were with the Accountant. The petitioner further informed that he was suffering from illness on account of Dengue and he further informed the Superintendent that his son was murdered, therefore, he was in disturbed state of mind.

Despite this communication contained in Annexure ‘P/3’, the Superintendent did not care for it and Annexure ‘P/4’ has been passed in utmost haste without looking on to the GST Portal where the petitioner had already uploaded the returns.

15. In the opinion of this Court, the respondent authorities have acted unmindfully, the impugned order of cancellation of registration (Annexure ‘P/2’) as well as the order by which the revocation application of the petitioner has been rejected (Annexure ‘P/6’) are liable to be set aside, firstly, on the ground of violation of the principles of natural justice as embodied in the statute in form of Section 75 (4) of the Central Goods and Services Tax/Bihar Goods and Services Tax Act which casts a duty upon the respondent authorities to give personal hearing to the petitioner and it has been settled by now that at least 3 dates are required to be fixed for this purpose. The impugned orders are liable to be set aside on the ground that Annexure ‘P/4’ has been issued by the authority whose name and designation is not shown and at the relevant time even as it was mandatory to provide DIN Number, the SCN (Annexure ‘P/4’) does not bear any DIN. The subsequent Circular of 2025 would not result in conferring any legality to Annexure ‘P/4’ by giving the Circular a retrospective effect.

16. We are of the opinion that the Appellate Authority though dismissed the appeal on the ground of limitation but on the face of the conclusion which we have reached to, finding that the respondent authorities have committed jurisdictional error which has an adverse consequence in form of affecting the livelihood of the petitioner, we are of the considered opinion that even the appellate orders are required to be set aside.

17. Accordingly, this Court sets aside the impugned orders as contained in Annexure ‘P/2’, Annexure ‘P/6’, Annexure 'P/7', Annexure 'P/9' and Annexure ‘P/10’. The respondent authorities are directed to restore the registration of the petitioner forthwith.

18. For the reason that despite submission of the returns with payment of late fees as back as on 14.07.2023, the respondent authorities ignored the same and went on to issue SCN (Annexure ‘P/4’) on 22.01.2024 and further passed an order of rejection of the application for revocation of cancellation without application of judicious mind and by non-consideration of the materials available on the record in form of the request of the petitioner as contained in Annexure ‘P/3’, this Court is of the considered opinion that the writ application is fit to be allowed with cost.

19. We, therefore, direct the respondent authorities to pay cost of litigation assessed at Rs.15,000/- (Rupees Fifteen Thousand) to the petitioner within one month from today.

20. The writ application stands allowed to the extent indicated hereinabove.

(Rajeev Ranjan Prasad, J)

(Sunil Dutta Mishra, J)

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AFR/NAFR	
CAV DATE	
Uploading Date	18.07.2026
Transmission Date	