IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2073 of 2023

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M/s Aniteshwar Trading Company (A Sole Proprietor ship Firm) having it registered office- Purani Gurhari Mouna Chowk, Chapra, District- Chapra, Saran, Bihar. through its Sole Proprietor Mr. Anup Kumar, aged about 40 years, S/o- Sri Ashok Kumar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Bihar State Goods and Services Tax and Central Excise, Patna having its office at New Secretariat, Patna Bihar.
2. Joint Commissioner of State Tax, Saran Circle, Saran at Chapra, Bihar.
3. Deputy Commissioner of State Tax, Saran Circle, Saran at Chapra, Bihar.
4. Assistant Commissioner of State Tax, Saran Circle, Saran at Chapra, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Anurag Saurav, Advocate
For the Respondent/s	:	Mr. Vikash Kumar, SC-11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE MADHURESH PRASAD

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

4 10-04-2023 The petitioner is challenging an order dated 03.12.2021 passed by the Assessing Officer under the Bihar Goods and Services Tax Act-2017 (hereinafter referred to as the 'Act'). Under Section 107 of the Act, the time provided for an appeal is three months and then for condonation of delay a further period of one month.

It is trite law that when specific time is provided for condonation of delay, the Appellate Authority or the Tribunal cannot condone the delay if the appeal is filed beyond such time provided.

The attempt of the petitioner in the present writ petition is also to by-pass the appellate remedy and seek invocation of extraordinary remedy under Article 226 of the Constitution of India, which is not permissible.

In the facts and circumstances of the case, the writ petition would stand dismissed, however, leaving the question open to be agitated in other assessment years.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

Aditya/Sujit

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