IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3976 of 2023

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M/s S.K. Steel Bahadurpur Samastipur through the Proprietor Subodh Kumar Male, aged about 42 years, Son of Baidyanath Prasad, Rosera Road, Bahadurpur, Samastipur, Bihar- 848101.

... ... Petitioner/s

Versus

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

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Ms. Archana Sinha @ Archana Shahi, 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)

2 11-04-2023 The petitioner is before us challenging Annexure-1 and Annexure-2, orders passed respectively on 10.01.2022 and 13.09.2022.

An appeal was filed, which was dismissed for submission of the appeal having been grossly delayed.

As per section 107(4) of the Bihar Goods and Services Tax Act, there is a limitation period of three months provided and a further period of one month within which the Tribunal can entertain an appeal even if it is delayed.

It is trite law that when there is a specific period provided for condonation of delay, the jurisdiction of this Court under Article 226 of the Constitution of India cannot be extended to condone the delay caused beyond the period provided in the statute.

In the present case, the appeal is filed with a delay of 230 days. In such circumstance, there is absolutely no reason why we should allow the petitioner to take the remedy of appeal before the Tribunal, after the G.S.T. Tribunal is constituted.

We hence dismiss the matter.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

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