IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3920 of 2023

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M/s Shree Amit Enterprises, a proprietary concern having its office at Lakhisarai Road, Anchal - Jamui, District - Jamui, Bihar through its proprietor Amit Kumar Singh (Male, aged about 38 years) son of Shri Pradumn Prasad Singh, Babu Tola, Resident of Village - Mahisouri, Police Station - Jamui, District - Jamui, Bihar - 811307.

... ... Petitioner/s

Versus

1. State of Bihar through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. The Principal Secretary Cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. Joint Commissioner of State Tax, Jamui Circle, Jamui.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Manish Kumar, Advocate
For the Respondent/s : Mr. Vivek Prasad, GP-7

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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 aggrieved by Annexure-4, order passed on 26.02.2020. The order is one passed under Bihar Goods and Services Tax (BGST) Act.

The petitioner's contention before this Court is that there could be no appeal filed as of now, since it is delayed.

Going by Section 107(4) of the BGST Act, the statute provides a limitation period of three months to file an appeal and a further period of one month within which the appellate authority has power to condone the delay in filing the appeal.

It is trite law that when there is a specific period provided for condonation of delay, any appeal filed beyond the said period would not be maintainable and the appellate authority will have no power to condone such delay.

Having not availed of the appellate remedy within the time provided and the further time to approach with delay; and the said remedy now being barred by limitation, the petitioner cannot invoke the writ jurisdiction of this Court under Article 226 of the Constitution of India.

In such circumstances, leaving the question raised as against the assessment open for being considered in any subsequent year, we dismiss the writ petition.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

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