IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5826 of 2023

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Ram Kumud Thakur, having its registered office at Shahpur, Ojhoul, Darbhanga- 846001, Bihar through its Contractor Ramkumud Thakur, S/o of Parshuram Thakur, Male (aged about 45 years), Resident of Shahpur, P.O.- Ojhaul, Mahadev Sthan Shahpur, P.S.- Bahadurpur, Ojhaul, Darbhanga-846003, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Joint Commissioner of State Taxes, Darbhanga Circle, Darbhanga.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mrs. Manju Jha, 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 JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 25-04-2023

The writ petition is filed against the assessment order (Annexure-3) which was passed on 13.11.2021 against which there is a provision of appeal. However, the petitioner did not avail the statutory remedy of appeal. Section 107 of the Bihar Goods and Services Tax Act, 2017 (“BGST Act” hereafter) permits an appeal to be filed within three months and also apply for delay condonation with satisfactory reasons within a further period of one month. Saving of limitation has been granted by the Hon’ble Supreme Court in Suo Motu Writ Petition (C) No. 3 of 2020, In Re: Cognizance For Extension of Limitation.

Therein, due to the pandemic situation limitation was saved between 15.03.2020 till 28.02.2022. It was also directed that an appeal could be filed within ninety days from 01.03.2022. Hence, an appeal could have been filed on or before 29.05.2022, which provision was not availed by the petitioner herein. In the above circumstances, we find no reason to invoke the extraordinary jurisdiction under Article 226, especially since it is not a measure to be employed where there are alternate remedies available and the assessee has not been diligent in availing such alternate remedies within the stipulated time.

The writ petition hence would stand dismissed.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

Anushka/-

AFR/NAFR	
CAV DATE	
Uploading Date	27.04.2023
Transmission Date	