IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.14607 of 2023

M/s Madan Kumar through proprietor Mr. Madan Kumar, Male, aged about 44 years, male Son of Rajdeo Rai Resident of Laddogarh, ward no 11, Laddogarh District- Purnia.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of Commercial State Taxes, New Secretariat, Patna.
2. Deputy Commissioner, State Taxes, Purnia Circle, Purnia.
3. Additional Commissioner (Appeal), State Taxes, Purnia Circle, Purnia.

... ... Respondent/s

Appearance :

For the Petitioner/s	:	Mrs.Archana Sinha @ Archana Shahi, Advocate
For the Respondent/s	:	Mr.Vivek Prasad (GP-7)

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJIV ROY
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 11-10-2023

The writ petition is filed against the appellate order dated 28.06.2023, Annexure-6 which rejected the appeal on the ground of delay. The appeal was from Annexure-4 order of assessment passed on 29.06.2022. The appellate order specifically noticed Section 107 of the Bihar Goods and Services Tax Act, 2017 (“BGST Act” hereafter) which 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.

2. In the BGST Act, an appellate remedy is provided

under Section 107, which has to be availed within a period of three months, or with a delay within a further period of one month.

3. It is trite that when there is a specific period for delay condonation provided, there cannot be any extension of the said period by the Appellate Authority or by this Court under Article 226 of the Constitution. The petitioner by his own failure has not availed the appellate remedy and in that circumstance, there can be no invocation of the extraordinary jurisdiction under Article 226 of the Constitution of India.

4. As such, writ petition stands dismissed.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

Anushka/-

AFR/NAFR	
CAV DATE	
Uploading Date	12.10.2023
Transmission Date	