IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1384 of 2023

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M/s Ram Chchabila Rai having its registered office at Piperpanti Road, Rambagh, Town and P.S. Buxar, District Buxar, through its Partner Ashutosh Kumar Rai, son of Ram Chabila Rai, resident of Piperpanti Road, Rambagh, Town and P.S. Buxar, District-Buxar, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner and Secretary, Department of Commercial Tax, Government of Bihar, Vikash Bhawan, Patna-800001.
2. The Joint Commissioner of State Tax (Appeals), Patna West Division, Patna.
3. The Joint Commissioner of State Tax, Patna West Division, Patna.
4. The Deputy Commissioner of State Tax, Buxar Circle, Buxar.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Narendra 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 JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 20-04-2023

The writ petition is filed against the appellate order(s) dated 26.10.2022, Annexure-5 Series which rejected the appeals on the ground of delay. The appeals were from Annexure-1 order dated 06.03.2020; Annexure-2 order dated 12.02.2021; Annexure-3 order dated 26.02.2021 for the assessment years 2018-19, 2019-

20 and 2020-21 respectively and Annexure-4 order for cancellation of registration dated 22.07.2021.

2. 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. The Hon'ble Supreme Court in **Suo Motu Writ Petition (C) No. 3 of 2020**, In Re: Cognizance For Extension of Limitation, due to the pandemic situation saved the limitation 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. The appeal is said to have been filed only on 21.09.2022, after about four months from the date on which even the limitation period, as stipulated by the Hon'ble Supreme Court, expired.

3. In the above circumstances, we find no reason to invoke the extraordinary writ jurisdiction under Article 226 of the Constitution of India, 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.

3. The writ petition hence would stand dismissed.

(K. Vinod Chandran, CJ)

(Madhuresh Prasad, J)

sharun/-

AFR/NAFR	NAFR
CAV DATE	N/A
Uploading Date	25.04.2023
Transmission Date	N/A