

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.1028 of 2023

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M/s Maa Kamakhya Construction Through its Proprietor Biswajeet Kumar,
Male aged about 37 Years, Son of Sri Shankar Jha, Having its registered
Office at -Gauripur Parsha, Badhara Khothi Purnea District-Purnea, Resident
of In-Front of Mahila Collage Purniya Dollar House Chok Purnea, District
Purnea-854301, Bihar.

... .. Petitioner/s

Versus

1. The Union of India Through the Secretary, Ministry of Finance (Department of Revenue), Government of India, New Delhi.
2. The Under Secretary, Ministry of Finance (Department of Revenue), Government of India, New Delhi.
3. The State of Bihar through the Chief Secretary, Government of Bihar, Patna.
4. The Principal Secretary, Department of Finance, Government of Bihar, Patna.
5. The Joint Commissioner State Tax (J.C.S.T.) Purnea Circle Purnea 854301.
6. The Assistant Commissioner State Tax, Purnea Circle Purnea.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr.Uday Prasad Singh, Advocate
For the Respondent/s : Dr. K.N. Singh, Additional Solicitor General
Mr. Vikash Kumar, S.C. 11

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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 dated 19.10.2022, Annexure-6 which rejected the appeal on the ground of delay. The appeal was from Annexure-4 order of assessment passed on 28.12.2021. 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. The Appellate Authority also took into account the saving of limitation 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. The appeal is said to have been filed only on 08.09.2022, after about three months from the date on which even the limitation period as stipulated by the Hon’ble Supreme Court, expired. 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)

P.K.P./Anushka

AFR/NAFR	
CAV DATE	
Uploading Date	25.04.2023
Transmission Date	

