

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2742 of 2024

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Saurav Kumar Son of Sanjay Kumar Tiwari Resident of Fultakiya Kesariya,
East Champaran, Bihar-845424.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, having its Office at Rom No.46, North Block, P.O. and P.S. North Block, New Delhi-110001.
2. Joint Commissioner of CGST, Patna, Cental Revenue Building, Patna.
3. Superintendent, CGST and CX. Motihari Range, Bihar.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Manju Jha, Advocate
For the Respondent/s	:	Dr. K. N. Singh, Additional Solicitor General
		Mr. Anshuman Singh, Sr. SC, CGST & CX
		Mr. Ranjay Kumar, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE HARISH KUMAR

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 13-02-2024

The petitioner is aggrieved with the cancellation of registration by Annexure-3 order passed on 22.03.2023.

2. Admittedly, there is an appellate remedy which the petitioner availed with gross delay.

3. 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. Here, the order impugned in the appeal was dated 22.03.2023. An appeal was to be filed on or before 21.06.2023 and if necessary with a delay condonation application within one month thereafter. The appeal is said to have been filed only on 02.09.2023, after about 02 months and 13 days from the date on which even the extended limitation period expired.

4. 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 law favors the diligent and not the indolent.

5. Further, the Government had come out with an Amnesty Scheme by Circular No. 3 of 2023, by which the registered dealers, whose registrations were canceled were permitted to restore their registration on payment of all dues between 31.03.2023 to 31.08.2023. The petitioner did not avail of such remedy also.

6. The petitioner does not have any case that the



show-cause notice was not received by him. Further, it is also pertinent that the reason stated in the show-cause notice for cancellation of registration is that the petitioner has not filed returns for a continuous period of six months. The petitioner does not have a case that he had in fact filed a return in the continuous period of six months.

7. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

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CAV DATE	
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