IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1857 of 2024

==

Rohit Kumar Son of Sri Dhananjay Kumar Resident of Village- Lakshmipur, Siswan Dhala, P.S.- Siwan Muffasil, District- Siwan Proprietor of M/S Utsav Traders At- Rajendrapath, Chapra Road, Siwan, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through Finance Principal Secretary, Patna, Bihar.
2. The Additional Commissioner State Tax (Appeal), Saran.
3. The Deputy Commissioner of State Tax, Siwan.

... ... Respondent/s

==

Appearance :

For the Petitioner/s	:	Mr. Raju Prasad, Advocate Mr. Mithilesh Kumar Upadhay, Advocate Mr. Tetara Kumari, Advocate
For the Respondent/s	:	Mr. Vikas Kumar, Standing Counsel 11

==

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

Date : 06-02-2024

The petitioner is challenging Annexure-1 order of cancellation of registration. The order itself specifically refers to a show-cause notice dated 09.11.2022, and there is no contention raised that the petitioner has not received a show-cause notice. The order in Annexure-1 is dated 23.02.2023.

2. The impugned order in this writ petition is one passed on 23.02.2023 and the petitioner has not taken any remedies provided within time.

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. The appeal is said to have been filed only on 02.09.2023, after six months from the date on which the limitation period 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 law favours the diligent and not the indolent.

4. Further, the Government had come out with an Amnesty Scheme by Circular No. 3 of 2023, by which the registered dealers, whose registrations were cancelled 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.

5. There is also no contention raised as to what was the reason shown in the show-cause notice, which we find, often is with respect to the returns having not been filed for the prior six months. There is nothing stated in the writ petition as to such returns having been filed.

6. In such circumstances, we find absolutely no reason to entertain the writ petition and dismiss the same.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

aditya/-

AFR/NAFR	
CAV DATE	
Uploading Date	07.02.2024.
Transmission Date	