IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3562 of 2024

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1. M/s Om Food Processing Private Limited, 63P, Om Food Processing Private Limited, having its registered office at Deona Tilarath Barauni Industrial Area, Begusarai, Bihar- 851122 through its Director namely Chandradeep Kumar, Son of- Late Siya Ram Singh, resident of- Ward No.- 14, Lakho, Lakho, P.s.- Begusarai Muffasil, District- Begusarai
2. Chandradeep Kumar, Son of- Late Siya Ram Singh, Resident of- Ward No.- 14, Lakho, Lakho, P.s.- Begusarai Muffasil, District- Begusarai

... ... Petitioner/s

Versus

1. The Union of India through Revenue Secretary, Ministry of Finance, New Delhi.
2. The Commissioner of Customs, Central Goods and Service Tax and Central Excise, Patna, Bihar.
3. The Joint Commissioner, CGST and CX, Patna Central Circle, Annexe Building, Bir Chand Patel Path, Patna.
4. The Superintendent, CGST and CX, Begusarai Range, Patna, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Ms. Smita Kumari, Advocate
For the Respondent/s	:	Dr. K.N.Singh, ASG

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 26-02-2024

The petitioner is aggrieved with the cancellation of registration by Annexure-P/1 (page-20) order passed on 21.01.2022.

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

3. Section 107 of the Bihar Goods and Services Tax

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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. We have to take 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. Here, the order impugned in the appeal was dated 21.01.2022. An appeal was to be filed on or before 31.05.2022 as permitted by the Hon'ble Supreme Court and if necessary with a delay condonation application within one month thereafter. The appeal is said to have been filed only on 26.09.2023, after about one year four months from the date on which even the extended 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.

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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. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

rohit/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	27-02-2024
Transmission Date	

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