IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5953 of 2024

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1. M/s Om Food Products Industries having its registered office at Industrial Area, Deona Tilarath, Barauni Industrial Area, Begusarai, Bihar- 851122 through its Proprietor 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 Appeal, State Goods and Service Tax, Darbhanga, Bihar.
3. The Joint Commissioner of State Tax, Begusarai.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Ms. Smita Kumari, Advocate Mr. Arbind Kumar Choudhary, Advocate
For the Respondent/s	:	Dr. Krishna Nandan Singh, Sr. Advocate (ASGI) Mr. Anshuman Singh, Sr. SC, CGST & CX Mr. Shivaditya Dhari Sinha, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 29-07-2024

The petitioner is aggrieved with the order of cancellation of registration passed on 05.01.2022.

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

3. Section 107 of the Bihar Goods and Services Tax 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 05.01.2022. An appeal was to be filed on or before 30.05.2022, 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 14.09.2023, after about one year four months from the date on which even the extended limitation period expired.

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. 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.

6. The petitioner does not have any case that the show-cause notice was not received. 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 they had in fact filed a return in the continuous period of six months.

7. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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AFR/NAFR	NAFR
CAV DATE	N/A
Uploading Date	31.07.2024
Transmission Date	N/A