IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2441 of 2024

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Maruti Store a proprietary concern having its office at Hanuman Market, Dharamshala Road, Triveniganj, Supaul, through its Proprietor, Pallav Kumar Agarwal (Male) (aged about 43 years) son of Shri Raj Kumar Agarwal, resident of Triveniganj, Near Dharamshala Road, Triveniganj, Supaul, Bihar - 852139.

... ... Petitioner/s

Versus

1. State of Bihar through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. Addl. Commissioner of State Tax (Appeal), Purnea Division, Purnea.
3. Asst. Commissioner of State Tax, Supaul Circle, Supaul, Bihar.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr.D.V.Pathy, Advocate
For the Respondent/s : Mr.Government Pleader (7)

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

Date : 27-02-2024

The petitioner is aggrieved with the dismissal of the appeal, which was filed beyond the period of four months provided under Section 107(4) of the Bihar Goods and Services Tax Act, 2017 (hereinafter referred to as the 'BGST Act' in short).

2. The assessment order challenged in appeal was filed under Section 74 of the BGST Act and was dated 13.06.2023; produced as part of Annexure-2 along with the writ petition. The

appeal filed was dismissed as per Annexure-4, order produced in the writ petition, wherein, it is clearly stated that it was filed beyond four months.

3. Learned counsel for the petitioner relying on Annexure-6 and Annexure-7, argued that though the order passed was challenged in appeal, with delay, this Court had granted the provision for consideration of the appeal under the amnesty scheme on payment of 2.5 per cent of the balance dues, as has been provided under the amnesty scheme, which has been brought out by Circular No. 53 of 2023, even if the impugned order was after 31.03.2023.

4. We have to immediately notice that the time provided was only up to 31.01.2024. In the cited cases, produced at Annexure-6 and Annexure-7, the assessment orders were passed after 31.03.2023, which was the cut off date provided insofar as the orders enabled for an appeal under the amnesty scheme. We felt that there was no rationale for fixing such a date, since even assessment orders issued after that, could be challenged in appeal, when the amnesty scheme was in vogue. The amnesty scheme was in vogue only up to 31.01.2024. Both the cited judgments were passed on 30.11.2023 (Annexure-6) and 07.12.2023 (Annexure-7), when the amnesty scheme was valid

and in vogue.

5. We find absolutely no reason to entertain this writ petition, which is filed for consideration of an appeal after the amnesty scheme has expired, and dismiss the same.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

ranjan/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	28.02.2024
Transmission Date	NA