**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No.4362 of 2024**

======================================================

M/s Vikash Int Udyog through its Proprietor Basudeo Ray, Male, aged about 51 Years, Son of Sukhdev Rai alias Sukhdeo Yadav, Resident of Village-Agnya, P.S.-Gorea Kothi, District- Siwan.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Sale Tax, Patna.
2. The Commissioner, State Taxes, Bihar, Patna.
3. The Assistant Commissioner, State Taxes, Siwan Circle, Siwan, District-Siwan.
4. The Additional Commissioner, State Taxes (Appeal), Saran Division, Saran at Chapra, District-Saran.
5. The Branch Manager, Punjab National Bank Chhitauli, P.S.-Gorea Kothi, District-Siwan.

... ... Respondent/s

======================================================

**Appearance :**

| | | |
|---|---|---|
| For the Petitioner/s | : | None |
| For the Respondent/s | : | Mr. Vikash Kumar, SC. 11 |
| For the P.N.B. | : | Mr. Mritunjay Kumar, Advocate<br>Mr. Vibhuti Kumar, Advocate |

======================================================

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

**Date : 12-03-2024**

None appears for the petitioner.

2. The writ petition is filed against the appellate order dated 14.09.2023, Annexure-P/2, which rejected the appeal on the ground of delay. The appeal was from Annexure-P-1 order of assessment passed on 28.12.2022. The appellate order specifically noticed Section 107 of the Bihar Goods and Services Tax Act, 2017 (for brevity “BGST Act”) which 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.

3. The order impugned in the appeal was dated 28.12.2022. An appeal could have been preferred on or before 27.03.2023 and also filed with delay before 27.04.2023. The appeal is said to have been filed only on 04.09.2023, after about four months from the date on which even 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.

4. The law favours the diligent and not the indolent. The delay stands against the petitioner.

5. The writ petition hence would stand dismissed.

**(K. Vinod Chandran, CJ)**

**(Harish Kumar, J)**

P.K.P./-

| | |
|---|---|
| **AFR/NAFR** | |
| **CAV DATE** | |
| **Uploading Date** | 13.03.2024 |
| **Transmission Date** | |