IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3243 of 2024

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M/s Nitya Enterprises Hathidah, Ward No. 8, Hathidah Buzurg, Mokameh, Patna through its Authorised Signatory Ajay Kumar Mandal, aged about 25 years, Gender Male, son of Late Bhola Mandal, Resident of Village Kakraul, Ward No. 09, P.S. Rahika, District Madhubani.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Additional Commissioner of State Tax (Appeal), Patna East Division, Patna.
3. The Joint Commissioner, State Tax, Barh Circle, District Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Alok Kumar, Advocate

For the Respondent/s : Mr. Vivek Prasad, GP-7

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 21-02-2024

The petitioner is aggrieved with the cancellation of registration by Annexure-1 order passed on 14.03.2022.

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. Here, the order impugned in the appeal was dated 14.03.2022. An appeal was to be filed on or before 13.06.2022 and if necessary with a delay condonation application within one month thereafter. The

appeal is said to have been filed only on 03.12.2023, after about one year five months. 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. The petitioner does not have any case that the show-cause notice was not received by him, which is not produced herein. 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)

aditya/-

AFR/NAFR	
CAV DATE	
Uploading Date	22.02.2024.
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