IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3358 of 2024

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Abdul Bari S/o-Rafik Resident Of Village- Kakan Ward No- 12 P.O. Kakan Araria, P.S.- Jokihat District-Araria.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Commissioner Department of State Taxes, Government of Bihar, Patna.
3. The Additional Commissioner of State Taxes (Appel), Purnea Division, Purnea.
4. The Joint Commissioner of State Tax, Forbesgasganj, Purnea, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Md Tauqueer Azhar, 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 : 21-02-2024

The petitioner is aggrieved with the cancellation of registration, produced at Annexure-P/4 series, which order is dated 20.02.2023.

2. Admittedly, there is an appellate remedy which the petitioner availed with gross delay. The appellate order dated 23.01.2024 is also at Annexure-P/4 series.

3. Section 107 of the Bihar Goods and Services

Tax Act, 2017 (for brevity 'BGST Act') 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 20.02.2023. An appeal was to be filed on or before 20.05.2023 and, if necessary with a delay condonation application within one month thereafter. The appeal is said to have been filed only on 03.01.2024, after more than six 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. Further, it is also pertinent that the reason stated in the show-cause notice for cancellation of registration is that the petitioner has not commenced his business within six months from the date of registration. The petitioner does not have a case that

he had in fact commenced his business within six months of registration.

5. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

ranjan/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	23.02.2024
Transmission Date	NA