IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3964 of 2024

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M/S Sai Constructions (A Sole Proprietorship Firm), Having its Registered Office at Police Colony, B/120, Gardanibagh, Patna through its sole proprietor Rinku Devi, Female aged about 38 years, w/o Jitendra Kumar resident of village Patut, PO and PS Rani Talab Kanpa, Bikram, District-Patna.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No.46, North Block, P.O. and P.S. North Block, New Delhi-110001.
2. Joint Commissioner of State Tax, Patna South Circle.
3. Assistant Commissioner of State Tax, Patna South Circle, Patna.
4. Additional Commissioner State Tax, Patna South Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Uday Prasad Singh, Advocate
For the Union of India	:	Dr. K.N. Singh, ASG
		Mr. Anshuman Singh, Sr. SC, CGST & CX
		Mr. Devansh Shankar Singh, Advocate
For the State	:	Mr. Vivek Prasad, G.P.-7

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

Date : 04-03-2024

The petitioner is before this Court challenging the cancellation of registration dated 12.05.2023 at Annexure-P-2, before which a show-cause notice was issued on 14.01.2023, which was not replied to. An appeal is provided from Annexure-P-2, which was also not availed of.

2. In the BGST Act, u/s 107(4) there is a provision for condonation of delay, if the appeal is filed delayed, within one

month of expiry of limitation. The appeal ought to have been filed on or before 12.08.2023 or before 12.09.2023 with a delay condonation application.

3. The petitioner has not availed such remedy and at this point of time, cannot seek to avail the appellate remedy for reason of the limitation period having expired long prior.

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. The petitioner being not a registered dealer, there was no monitoring of his activities by the Department in the intervening period. There is no way to ascertain as to whether there was any transaction carried out during the said period. It is also a fact that the petitioner has neither availed of the appellate remedy nor the Amnesty Scheme which was made applicable. The petitioner also does not in the memorandum of writ petition controvert the allegation in the show cause notice that no returns were filed for the prescribed periods.

6. The law favours the diligent and not the indolent.

The delay stands against the petitioner.

7. Hence, we dismiss the writ petition; declining exercise of discretion.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

P.K.P./-

AFR/NAFR	
CAV DATE	
Uploading Date	05.03.2024
Transmission Date	