

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5779 of 2024

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

... .. Petitioner/s

Versus

1. The State of Bihar.
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

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Appearance :

For the Petitioner/s	:	Mr. Braj Kishore Singh Chouhan, Advocate
		Mr. Kumar Harsh, Advocate
For the Respondent/s	:	Mr. Standing Counsel 11
For the PNB	:	Mr. Mritunjay Kumar, Advocate
		Mr. Vibhuti Kumar, Advocate

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

Date : 08-04-2024

Heard learned counsel for the parties.

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)

shivank/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	08.04.2024.
Transmission Date	NA

