IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.3935 of 2024

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M/s Antima Devi having its office at Ward No. -2, Near Bank of India, Sehuka, Ramgarh, Kaimur Bhabua, Bihar 821110 through its Proprietor, Antima Devi (Female), aged about 34 years, D/o Ramnath Singh at Ward No-2, Near Bank of India, Sehuka, Ramgarh, Kaimur, Bhabua, Bihar 821110.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary Department of Revenue, Ministry of Finance, North Block, New Delhi-110 001.
2. The Secretary Department of Revenue, Ministry of Finance, North Block, New Delhi-110 001.
3. The State of Bihar through the Commissioner cum Secretary, Commercial Tax Department, Govt. of Bihar, Patna.
4. The Pr. Commissioner, Central GST and Central Excise, Patna-1, Patna.
5. The Commissioner cum Secretary, Commercial Tax Department, Govt. of Bihar, Patna.
6. The Joint Commissioner (Appeals) CGST and CX (Appeals) Patna, Bihar.
7. The Joint Commissioner, CGST and CX, Bhabua, Bihar.
8. The Deputy/Assistant Commissioner, CGST and CX Gaya Division, Gaya, Bihar.
9. The Superintendent, CGST and CX, Bhabua Range, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Sriram Krishna, Advocate
		Mr. Akash Chaturvedi, Advocate
		Mr. Vijay Kumar Singh, Advocate
For the State	:	Mr. Vivek Prasad, G.P. -7
For the UOI	:	Dr. K.N. Singh, ASG
		Mr. Anshuman Singh, Sr. SC, CGST & CX

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

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 05-03-2024

The petitioner is before this Court challenging the cancellation of registration dated 27.04.2023 at Annexure-P-2, before which a show-cause notice was issued on 15.01.2023 at

Annexure-P/1. Against the order of cancellation of registration, the petitioner preferred an appeal on 30.08.2023.

2. In the BGST Act, u/s 107(4) there is a provision for filing an appeal within three months of the order and a further provision of 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 26.07.2023 or before 26.08.2023 with a delay condonation application.

3. The petitioner filed an appeal on 30.08.2023, after expiry of the limitation period.

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 filed a delayed appeal and also not availed the remedy of 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 he failed to furnish returns for a continuous period of six months.

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	07.03.2024
Transmission Date	