IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.4620 of 2024

==

M/s. Pathological Janch Ghar having its office at Ghorasahan urf Kotwa Bazar, Bajar, P.S.- Ghorasahan, District- East Champaran, Bihar, 845303 through its Authorised Signatory, Neshat Ahmad (M), aged about, 46 years, S/o Abullash, Chandanbara, P.S.- Dhaka, Via- Chainpur, District- East Champran, State- Bihar.

... ... Petitioner/s

Versus

1. The Union of India Through the Secretary Department of Revenue, Ministry of Finance, North Block, New Delhi- 110001.
2. The Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi- 110001.
3. The State of Bihar through the Commissioner cum Secretary, Commercial Tax Department, Govt. of Bihar, Patna.
4. The Commissioner cum Secretary, Commercial Taxes Department, Govt. of Bihar, Patna.
5. The Commissioner of Central GST, Patna, Bihar.
6. The Additional Commissioner of Central GST (Appeals), Patna, Bihar,
7. The Superintendent, Central GST, Raxaul Range- Motihari, Division- Muzaffarpur, Bihar.

... ... Respondent/s

==

Appearance :

For the Petitioner/s	:	Mr.Madan Kumar, Advocate
For the Respondent/s	:	Dr. K.N.Singh, ASG
		Mr. Anshuman Singh, Sr. SC, CGST & CX
For the State	:	Mr. Vikash Kumar, SC-11

==

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

Date : 18-03-2024

The petitioner is aggrieved with the cancellation of registration by Annexure-P/2 order passed on 07.03.2023.

2. Admittedly, there is an appellate remedy which the petitioner availed with gross delay.

WEB COPY

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 07.03.2023. An appeal was to be filed on or before 04.06.2023 and if necessary with a delay condonation application within one month thereafter. The appeal is said to have been filed only on 25.12.2023, after the limitation period expired.

4. 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.

5. 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.

6. The petitioner does not have any case that the

WEB COPY

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 filed returns for a continuous period of six months. The petitioner does not have a case that he had in fact filed a return in the continuous period of six months.

7. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

Ranjan/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	19.03.2024
Transmission Date	NA

WEB COPY