IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5109 of 2024

M/s Zaika Inn having its Place of Business at Sahebganj, Chapra, District- Saran through its Proprietor Navin Kumar, Aged about 42 years, Gender Male, Son of Birendra Prasad, Resident of C/o- Radha Raman Prasad, Bhagwan Bazar, Thana Road, Chapra, P.S.- Chapra, District- Saran.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Additional Commissioner of State Tax (Appeal), Saran Division, Chapra.
3. The Joint Commissioner, State Tax, Saran Circle, District- Saran.

... ... Respondent/s

Appearance :
For the Petitioner/s : Mr. Alok Kumar, Advocate
For the Respondent/s : Mr. Vikash Kumar, Standing Counsel (11)

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

Date : 01-04-2024

The petitioner is aggrieved with the cancellation of registration by Annexure-1 order passed on 21.04.2023.

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

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 21.04.2023. An appeal was to be filed on or before 19.07.2023 and if necessary with a delay condonation application within one month thereafter. The appeal is said to have been filed only on 30.09.2023, 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 show-cause notice was not received by him. Further, it is

also pertinent that in the show-cause notice for cancellation of registration it is noticed that the petitioner has not filed reply to the show cause notice.

7. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

Aditya/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	02.04.2024.
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