IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5451 of 2024

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M/s. Pachtaki Infotech Pvt. Ltd. having its office at Block- F, F No. 301, Jagmano Shree Garden Vednagar, P.S- Rupaspur, District- Patna, Bihar, through its Director, Rakesh Kumar Singh, aged about 44 years (male), Son of Madho Prasad Singh, Resident of Flat No. 301, Block-F, Jagmano Shree Garden Apartment, Ved Nagar, PS Rupaspur, District- Patna.

... ... 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 Tax Department, Govt. of Bihar, Patna.
5. The Commissioner of Central GST, Patna, Bihar.
6. The Additional Commissioner of Central GST (Apeals), Patna, Bihar.
7. The Superintendent, Central GST, Danapur Range, Division Patna West, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Madan Kumar, Advocate
For the Respondent/s	:	Dr. K.N. Singh, ASG
		Mr. Anshuman Singh, Advocate
		Mr. Vivek Prasad, GP-7

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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 05.07.2022.

2. Admittedly, there is an appellate remedy which the petitioner availed with gross 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 05.07.2022. An appeal was to be filed on or before 03.10.2022 and if necessary with a delay condonation application within one month thereafter. The appeal is said to have been filed only on 06.12.2023, after the limitation period having expired long prior.

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 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)

aditya/-

AFR/NAFR	
CAV DATE	
Uploading Date	04.04.2024.
Transmission Date	