# IN THE HIGH COURT OF JUDICATURE AT PATNA
**Civil Writ Jurisdiction Case No.7402 of 2024**

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M/s Daisy Developers Pvt. Ltd., having it registered office at - Bharat Auto Service, Mirchai Bari, Ambedkar Chowk, Katihar, Bihar through its Director Mr. Ranjeet Kumar Agarwal, aged about 48 Year S/o Basudeo Agarwal. Resident of Wireless Gali, Amla tola, P.s. - Katihar Sadar, District- Katihar, Bihar.

... ... Petitioner/s

Versus

1. The Union of India, Through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi-110001.
2. The Chief Commissioner, CGST and CX, Office at - C.R Building, 1st Floor, Bir Chand Patel Path, Patna, Bihar.
3. The State of Bihar Through Commissioner BGST, New Secretariat, Patna.
4. Joint Commissioner of State Tax, Purnea Circle, Purnea, Bihar.
5. Assistant Commissioner of State Tax, Purnea Circle, Purnea, Bihar.
6. Additional Commissioner (Appeal) Purnea Division, Purnea.
7. Office of Executive Engineer, P.H. Division, Katihar, District- Katihar.
8. State Bank of India having its Branch Office at - Katihar Branch, Mirchai Bari, Katihar through its Branch Manager.

... ... Respondent/s

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**Appearance :**

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| For the Petitioner/s | : | Mr.Anurag Saurav |
| For the Respondent/s | : | Mr.Government Pleader (7) |

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

**Date : 02-05-2024**

The writ petition is filed against the appellate order dated 06.03.2024, Annexure-P/11, which rejected the appeal on the ground of delay. The appeal was from Annexure-P/7 order of assessment passed on 11.01.2023.

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. The appellate order further noticed the fact that the petitioner has not availed the Amnesty Scheme issued by the CBIC vide Notification No. 53/2023.

2. The order impugned in the appeal was dated 11.01.2023. An appeal could have been preferred on or before 10.04.2023 and also filed with delay before 10.05.2023. The appeal is said to have been filed only on 21.02.2024, after about nine 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.

3. The law favours the diligent and not the

indolent. The delay stands against the petitioner.

4. The writ petition hence would stand dismissed.

**(K. Vinod Chandran, CJ)**

**( Harish Kumar, J)**

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| **AFR/NAFR** | |
| **CAV DATE** | |
| **Uploading Date** | 03.05.2024 |
| **Transmission Date** | |