

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7457 of 2024

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M/s Bharti Enterprises (GSTIN- 10BTJPB0451R1ZU) through its proprietor Meeta Bharti, aged about 38 years, Sex- Female, W/o Sujeet Kumar Address Block D Q/2, Mahendra Puram Apartment, P.O. and P.S. Digha, Patna - 800012.

... .. Petitioner/s

Versus

1. The Union of India through The Principal Commissioner of CGST and C.Ex, Annexy Central Revenue Patna - 800001.
2. Commissioner (Appeal) of CGST and C.Ex, Annexy Central Revenue Patna- 800001.
3. The Deputy/Assistant Commissioner CGST and C.Ex., Patna Central Division, Gandhi Maidan, Patna- 800001.
4. The Superintendent, CGST and C. Ex, Gandhi Maidan Range, Patna- 800001.

... .. Respondent/s

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Appearance :

For the Petitioner/s : Mr. Viveka Nand, Advocate
For the Respondent/s : Dr. K.N. Singh, ASG

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CORAM: HONOURABLE THE CHIEF JUSTICE

and

HONOURABLE MR. JUSTICE HARISH KUMAR

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 06-05-2024

The petitioner is aggrieved with the cancellation of registration by Annexure-P/3 series order passed on 13.04.2022.

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 13.04.2022. An appeal was to be filed on or before 30.07.2022 and if necessary with a delay condonation application within one month thereafter. The appeal is said to have been filed only on 16.12.2023, after about one years and six months from the date on which even the extended 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. The law favours the diligent and not the indolent.

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 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.

6. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

shivank/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	06.05.2024.
Transmission Date	NA

