IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.6478 of 2024

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M/s Mayur Trading Having its place of business at Ashok Rajpath, Ward No. 51, P.O. Mahendru, P.S.- Sultanganj, District- Patna through its Proprietor Amit Kumar, Aged about 28 years, Gender- Male, Son of Om Prakash Shah, Resident of Maharajganj Chailitad, P.S. Chowk, Patna City, District- Patna.

... ... 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), Patna East Division, Patna.
3. The Joint Commissioner, State Tax, Patna City West Circle, District- Patna.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr. Alok Kumar, Advocate
For the Respondent/s : 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 : 22-04-2024

The writ petition is filed against the appellate order dated 01.03.2024 (Annexure-2) which was rejected on the ground of delay. The appeal was filed against Annexure-1 order dated 04.04.2023.

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

3. The petitioner had a statutory remedy by way of an

appeal under Section 107 (4) of the Bihar Goods and Services Tax Act. The aforesaid provision requires an appeal to be filed within a period of three months and upon delay, to be filed within a further period of one month; which could also be considered if there is satisfactory explanation for the delay occasioned. The petitioner has not availed the remedy and at this point of time, cannot seek to avail the appellate remedy for reason of 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 30.06.2023. The petitioner did not avail of such remedy also. 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.

6. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

supratim/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	22.04.2024
Transmission Date	NA