IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7142 of 2024

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Runi Devi W/o Pintu Kumar Residence of Village- Shahar Telpa, P.S.-- Karpi Arwal, Dist.- Arwal.

... ... Petitioner/s

Versus

1. The State of Bihar Through the Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Additional Commissioner CGST and Ex, (Appeals) Patna.
3. The Assistant Commissioner CGST and Ex, Patna (East) Division, Patna.
4. The Superintendent-cum-Adjudicating Authority CGST and CX, Jehanabad Range.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Sunil Kumar, Advocate
For the UOI	:	Dr. K. N. Singh, ASG Mr. Anshuman Singh, Sr. SC, CGST & CX
For the Respondent/s	:	Mr. Vikas Kumar, Standing Counsel 11

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

Date : 30-04-2024

The petitioner is before this Court challenging the cancellation of registration dated 12.04.2023 at Annexure-2, before which a show-cause notice was issued on 15.01.2023 at Annexure-1. Against the order of cancellation of registration, the petitioner preferred an appeal on 29.08.2023.

2. In the BGST Act, u/s 107(4) there is a provision for

filing an appeal within three months of the order and a further provision of condonation of delay, if the appeal is filed delayed, within one month of expiry of limitation. The appeal ought to have been filed on or before 11.07.2023 or before 11.08.2023 with a delay condonation application.

3. The petitioner filed an appeal on 29.08.2023, after expiry of the limitation period.

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 being not a registered dealer, there was no monitoring of his activities by the Department in the intervening period. There is no way to ascertain as to whether there was any transaction carried out during the said period. It is also a fact that the petitioner has filed a delayed appeal and also not availed the remedy of Amnesty Scheme which was made applicable. The petitioner also does not in the memorandum of writ petition controvert the allegation in the show cause notice that he failed to furnish returns for a continuous period of six

months.

6. The law favours the diligent and not the indolent. The delay stands against the petitioner.

7. Hence, we dismiss the writ petition; declining exercise of discretion.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

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CAV DATE	
Uploading Date	01.05.2023
Transmission Date	