IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9265 of 2024

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M/S The Association of Otolaryngologists of Bihar having its principal place of business at 3rd floor, building no.- V493, Janaki Ent Hospital and Maternity Centre, P.O.- Lohiyanagar, P.S.- Patrakar Nagar, Kankarbagh, Patna, Bihar, through its treasurer Mr. Sanjeev Kumar aged about 52 years, male Son of Surendra Kumar, Resident of House No. V-493, Sachivalaya Colony, South of Kenderiya Vidyalaya Kankarbagh, Patna, Bihar- 800020.

... ... Petitioner/s

Versus

1. The Principal Commissioner, CGST and CX having its Office at Central Revenue Building, (Annexe), Veer Chand, Patel Path,, P.O. C.R. Building S.O. and P.S.- Mithapur, District- Patna, Bihar.
2. The Superintendent, CGST and CX, Patna (Central) Division, having his office at, Ground Floor, Chandpura Palace, Bank Road, West Gnadhi Maidan P.O. Bank Road and P.S. Gandhi Maidan, Patna, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Navin Kumar Singh, Advocate
		Mr.Navin Kumar Singh, Advocate
For the Respondent/s	:	Dr. K.N.Singh, ASG
		Mr. Anshuman Singh, Sr. SC, CGST & CX

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 15-07-2024

The petitioner is before this Court challenging the cancellation of registration dated 18.10.2022 at Annexure-P/3. A notice was issued as per Annexure-P/2, which it is contended was not received. An appeal is provided from Annexure-P/3, which was not availed of. 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.

2. Agitated here is a cancellation of registration of the year 2022. 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. We also notice that the petitioner has not availed of the appellate remedy nor the Amnesty Scheme which was made applicable.

3. The petitioner asserts in the writ petition that the petitioner had no taxable income during the six month period and hence the petitioner had failed to furnish returns. If there was no business, then a nil return ought to have been filed by the registered dealer.

4. There is no valid cause to invoke the extraordinary remedy under Article 226 of the Constitution of India since the petitioner failed to avail the statutory remedy or to seek restoration of his registration as per Circular No: 3/2023. The law favours the

diligent and not the indolent. We dismiss the writ petition; declining exercise of discretion.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Anushka/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	16.07.2024
Transmission Date	