IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10396 of 2024

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Vimal Kumar Son of Ramniwas Rai, Resident of Ward No. 2, Barbuvan, Parihar, Sitamarhi, Bihar 843324.

... ... Petitioner/s

Versus

1. State of Bihar through the Commissioner of State Tax, having its office at Vikas Bhawan Bailey Road, Patna.
2. Addl. Commissioner of State Tax (Appeals), Tirhut Division, Muzaffarpur, Bihar.
3. Joint Commissioner of State Tax, Sitamarhi Sitamarhi.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Ms. Manju Jha, Advocate

For the Respondent/s : Mr. P.K. Shahi, Advocate General

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE NANI TAGIA

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 05-08-2024

The petitioner is aggrieved with the cancellation of registration by Annexure-3 order passed on 27.12.2018.

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 27.12.2018. An appeal was to be filed on or before 27.03.2019 and if necessary

with a delay condonation application within one month thereafter i.e., on or before 26.04.2019. The appeal is said to have been filed only on 28.11.2023, after the limitation period expired.

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. 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.

6. 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.

7. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Nani Tagia, J)

Anushka/-

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