IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.9147 of 2024

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Shailesh Chaudhary Son of Rajendra Chaudhary, Resident of At - Shiv Nagar Jakariyapur, Bari Pahari, Krishna Niketan Girls school, P.S. - Ramkrishna Nagar, Gulzarbagh, Patna, Bihar - 800007.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax, New Secretariat, Govt. of Bihar, Patna - 800001.
2. The Joint Commissioner of State Tax, Division - Patna West Circle Patna South - 2, Patna.
3. The Additional Commissioner of State Tax, Division - Patna West Circle Patna South - 2, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Rohit Mishra, Advocate
		Mr. Nityanand Sharma, Advocate
For the Respondent/s	:	Mr.Vikash Kumar, SC 11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 25-06-2024

The petitioner is before this Court challenging the cancellation of registration dated 20.08.2022 at Annexure-P/3 at Page-29, before which a show-cause notice was issued on 29.07.2022 at Annexure-P/3. Against the order of cancellation of registration, the petitioner preferred an appeal on

21.02.2023.

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 19.11.2022 or before 18.12.2022 with a delay condonation application. The petitioner filed an appeal on 21.02.2023, after expiry of the limitation period.

3. 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. 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 three consecutive tax periods. The petitioner also does not have any case that the show-cause notice was not received by him. The law favours the diligent and not the indolent. The delay stands against the petitioner.

4. Hence, we dismiss the writ petition; declining

exercise of discretion.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

Sujit/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	27.06.2024
Transmission Date	