IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10212 of 2024

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M/s. Shubhankar Om Deo Construction Pvt. Ltd. having its place of business at 148-B, Patliputra Colony, Patna- 13 through its authorised representative namely Rajesh Kumar, Age-53 Years (Male), S/o Late Shiv Lal Singh, R/o-148-(B), Patliputra Colony, P.S.- Patliputra, District- Patna Pin Code- 800013

... ... Petitioner/s

Versus

1. The State of Bihar through the Principle Secretary-cum-Commissioner, Department of Commercial Taxes Govt. of Bihar, Patna.
2. The Additional Commissioner of State Tax (Admin), Patna West Division, Govt. of Bihar, Patna.
3. The Joint Commissioner of State Tax (Incharge), Patna Central Circle- 2, Government of Bihar, Patna.
4. The Deputy Commissioner of State Tax, Patna Central Circle- 2, Govt. of Bihar, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Dhananjay Mishra, Advocate

For the Respondent/s : Mr. Vikash Kumar, Standing Counsel-11

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

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 08-07-2024

The petitioner is aggrieved with the cancellation of registration by Annexure-1 order passed on 24.09.2021.

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. We

have to take into account the saving of limitation granted by the Hon'ble Supreme Court in Suo Motu Writ Petition (C) No. 3 of 2020, In Re: Cognizance For Extension of Limitation. Therein, due to the pandemic situation limitation was saved between 15.03.2020 till 28.02.2022. It was also directed that an appeal could be filed within ninety days from 01.03.2022. Here, the order impugned in the appeal was dated 24.09.2021. An appeal was to be filed on or before 30.05.2022 as permitted by the Hon'ble Supreme Court and if necessary with a delay condonation application within one month thereafter. The appeal is said to have been filed only on 21.03.2024, after about one year nine months from the date on which even the extended 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. The petitioner also has not produced the show-cause notice before this Court.

7. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Shiv/-

AFR/NAFR	
CAV DATE	
Uploading Date	09.07.2024
Transmission Date	