IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11361 of 2024

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M/s Vishundev Sharma Saw Mills GSTIN- 10FBRPS0659J1Z8, Proprietor Raju Kumar Sharma aged 39 Years resident of S/o Bishnudeo, Sharma, Dadhi Badhi, Darhibarhi, P.O. Baniapur, Dist.- Saran, Bihar, 841403.

... ... Petitioner/s

Versus

1. The State of Bihar through the Secretary cum commissioner of state tax, Bihar, Vikas Bhawan, Bailey Road, Patna.
2. The Additional Commissioner, of State tax, (Appeals), Saran Division (Chhapra).
3. The Joint Commissioner, State Tax, Saran Circle, Bihar.
4. The Deputy Commissioner SGST, Saran Range Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Subodh Kumar, Advocate Mr.Nitesh Kumar,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 : 31-07-2024

The petitioner is aggrieved with the cancellation of registration by Annexure-3 order passed on 25.03.2023. against which an appeal was filed which was rejected as delayed, on 28.02.2024 at Annexure-5.

2. 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 25.03.2023. An appeal was to be filed on or before 25.06.2023 and if necessary with a delay condonation application within one month thereafter, i.e. on or before 25.07.2023. The appeal is said to have been filed only on 27.02.2024, after the limitation period expired.

3. 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.

4. 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.

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 favors the diligent and not the indolent.

6. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

aditya/-

AFR/NAFR	
CAV DATE	
Uploading Date	01.08.2024.
Transmission Date	