IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11490 of 2024

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Vinay Kumar Giri son of Ramnath Giri, Resident of Village Sadipur, P.S. and P.S.- Goreakothi, District- Siwan

... ... Petitioner/s

Versus

1. The State of Bihar through the Secretary, Commercial Tax Department, Vikas Bhawan, Bailey Road, Patna.
2. The Commissioner, Bihar Commercial Tax Department, Govt. of Bihar, Vikas Bhawan, Bailey Road, Patna.
3. The Additional Commissioner (Appeals), CGST and CX, Patna
4. The Assistant Commissioner, CGST and CX, Vaishali Division
5. The Superintendent, CGST and CX, Siwan Range.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr.Ravi Raj, 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-P/3 order passed on 14.12.2022. against which an appeal was filed which was rejected as delayed, on 01.11.2023 at Annexure-P/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 14.12.2022.

An appeal was to be filed on or before 14.03.2023 and if necessary with a delay condonation application within one month thereafter, i.e. on or before 13.04.2023. The appeal is said to have been filed only on 01.11.2023 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. 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.

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)

(Nani Tagia, J)

Anushka/-

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CAV DATE	
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