IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11194 of 2024

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M/s Mccoy Architectural Systems Pvt. Ltd. a Private Limited Company having its registered office at Karahdih Cialo Road, P.S. Karahdih, District-Nalanda, through its Authorized Representative namely Parshuram Jana, aged about 50 years, Male, son of Balaram Jana, Resident of VTC, Purushottampur, P.S. Ghantua Purushottampur, District East Midanpore (West Bengal).

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner cum Principal Secretary, Department of Finance, Government of Bihar, Main Secretariat, Patna.
2. The Commissioner cum Principal Secretary, Department of Finance, Government of Bihar, Main Secretariat, Patna.
3. The Additional Commissioner (Appeal), Government of Bihar, East Division, Patna.
4. The Joint Commissioner, State Tax, Government of Bihar, Biharsharif, Nalanda.
5. The Assistant Commissioner, State Tax, Government of Bihar, Biharsharif, Nalanda.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Lokesh 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 dismissal of an appeal for delay and the incapacity of the petitioner to file an appeal based on Notification No. 53 of 2023 dated 2nd November 2023. The contention of the learned Senior Counsel appearing for the petitioner is that though the earlier appeal was delayed, by the Notification there was a window available to all the assessees whose appeals were not filed or appeals were dismissed on the ground of delay, to file a fresh appeal, provided 12.5% of the disputed tax being deposited.

2. The petitioner specifically refers to Annexure-P/5, which is the screenshot of the attempt made by the petitioner to upload the appeal on 25.01.2024 and 31.01.2024; due to a technical snag, it was not possible is the submission.

3. As we see from the Notification, the appeals had to be filed on or before 31.01.2024. If the petitioner had experienced any technical snag and could not have filed the appeal, then the petitioner should have immediately approached this Court. As of now, almost six months have elapsed from 31.01.2024, the last date for filing an appeal. The provision under Section 107 of the BGST Act only permits three months to file an appeal and a further time of one month to file a delayed appeal.

4. The learned Senior Counsel for the petitioner also submits that there is a provision of revision, which he has not availed as of now.

5. We make no observation on a provision which has not been invoked as of now.

6. The writ petition stands dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

aditya/-

AFR/NAFR	
CAV DATE	
Uploading Date	01.08.2024.
Transmission Date	