IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.11895 of 2024

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Manoj Kumar Gupta son of Sri Bishwanath Prasad Gupta, resident of Ward No.- 08, Mahavir Chowk Forbesganj, P.S.- Forbesganj, District- Araria, proprietor Mamta Enterprises Forbesganj, Araria.

... ... Petitioner/s

Versus

1. The State of Bihar through the Principal Secretary-cum- Commissioner, Department of State Taxes, Government of Bihar, Patna.
2. The Deputy Commissioner of Sale Tax, Forbesganj Circle, Purnea Division, Forbesganj, Bihar.
3. The Additional Commissioner of State Tax (Appeal), Purnea Division, Purnea, Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Bijendra Kumar, Advocate
For the Respondent/s	:	Mr. Standing Counsel 11

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

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

2 21-08-2024 The writ petition is filed against the appellate order dated 05.07.2024, Annexure-P/1, which rejected the appeal on the ground of delay. The appeal was from Annexure-P/2 order passed on 30.11.2023. The appellate order specifically noticed Section 107 of the Bihar Goods and Services Tax Act, 2017 (for brevity “BGST Act”) which 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.

2. The order impugned in the appeal was dated 30.11.2023. An appeal could have been preferred on or before

28.02.2024 and also filed with delay before 30.03.2024. The appeal is said to have been filed only on 04.05.2024, after about one month from the date on which the limitation period for filing a delayed appeal too expired. 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.

3. The law favours the diligent and not the indolent. The delay stands against the petitioner.

4. The writ petition hence would stand dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Saurabh/-

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