**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No.12669 of 2024**

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M/s Shree Shanidev Enterprises Prop Sachidda Nand Sharan (Male) aged about 47, Son of Ramaiya Sharan, Add- K.P Road Purani Godown, Gaya-823001.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner Commercial Taxes, Govt. of Bihar.
2. The Commissioner of Commercial Taxes Departments, Government of Bihar Patna.
3. The Joint Commissioner of Commercial Taxes Patna Circle Patna.
4. The Additional Commissioner of State Tax (Appeal) Gaya.

... ... Respondent/s

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**Appearance :**

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| For the Petitioner/s | : | Mr.Nand Gopal Mishra |
| For the Respondent/s | : | Mr.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 : 27-08-2024**

The writ petition is filed against the appellate order dated 14.05.2024, Annexure-5, which rejected the appeal on the ground of delay. The appeal was from Annexure-2 order passed on 27.10.2023. 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 27.10.2023. An appeal could have been preferred on or before 24.01.2024 and also filed with delay before 23.02.2024. The appeal is said to have been filed only on 02.05.2024, after about three months 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)**

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| **AFR/NAFR** | NAFR |
| **CAV DATE** | |
| **Uploading Date** | 29.08.2024. |
| **Transmission Date** | |