

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12670 of 2024

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M/s Shree Sanidev 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 :

For the Petitioner/s : Mr. Nand Gopal Mishra, 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 : 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 06.05.2024, 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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Uploading Date	
Transmission Date	

