IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.12744 of 2024

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M/S J P YADAV Registered address at- NA, Raj Kumar Gang, P.O.- Lalbagh, Darbhanga, Bihar- 846004, through its Partner namely, Ajit Kumar Yadav @ Ajit Yadav, aged about- 42 years, Male, Son of Late Jagdishwar Prasad Yadav, Resident of- C/o- Jyotsana Srivastva, 504 Tower 11, Bhagirathi Enclave, Medanta Hospital, Awadh Vihar Yojna, Lucknow, P.S.- S.P.G.I. (Sanjay Gandhi Post Graduate Institute), Lucknow, District- Lucknow, Uttar Pradesh.

... ... Petitioner/s

Versus

1. The State of Bihar through the Additional Chief Secretary, Commercial Tax Department, Government of Bihar, Patna.
2. The Additional Commissioner, State Tax (Appeal) Darbhanga Division, Darbhanga.
3. The Joint Commissioner State Tax, Darbhanga, Circle- 1, Darbhanga.
4. The Deputy Commissioner, State Tax, Darbhanga Circle- 1, Darbhanga.
5. The Assistant Commissioner, State Tax, Darbhanga Circle- 1, Darbhanga.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Ranjeet Kumar, Advocate
		Mr. Santosh 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 : 28-08-2024

The petitioner is aggrieved with the cancellation of registration by Annexure P-2 order passed on 12.02.2024. against which an appeal was filed which was rejected as delayed, on 19.07.2024 at Annexure P-4.

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 12.02.2024. An appeal was to be filed on or before 12.05.2024 and if necessary with a delay condonation application within one month thereafter, i.e. on or before 11.06.2024. The appeal is said to have been filed only on 28.06.2024, after the limitation period expired.

3. 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 commenced business within six months from the date of registration.

4. 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.

5. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

aditya/-

AFR/NAFR	
CAV DATE	
Uploading Date	29.08.2024.
Transmission Date	