IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13320 of 2024

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Jawahar Jha Azad Son of Raj Narayan Jha Resident of Ward No.- 12, Thengaha, P.S. and District- Darbhanga, Bihar.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State GST, New Secretariat, Patna.
2. Deputy Commissioner of State Tax, Darbhanga, Bihar.

... ... Respondent/s

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Appearance :
For the Petitioner/s : Mr.Shailesh Anand, Advocate
For the Respondent/s : Mr.Vikas Kumar, SC-11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 09-09-2024

The petitioner is before this Court challenging the cancellation of registration dated 19.08.2022 at Annexure-P/2, before which show-cause notice was issued on 14.07.2022, which was replied to. The show-cause notice is not produced in the writ petition nor is there any averment that it was not received. An appeal is provided from Annexure-P/2, which was also not availed of.

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. An appeal was to be filed on or before 17.11.2022 and if necessary with a delay condonation application within one month thereafter, i.e. on or before 17.12.2022. Hence, an appeal could have been filed on or before 17.12.2022, which provision was not availed by the petitioner herein.

3. The petitioner has not availed such remedy and at this point of time, cannot seek to avail the appellate remedy for reason of the limitation period having expired long prior.

4. Section 30 of the GST Act also provides for an application for revocation of cancellation within thirty days of the order. Further, the Government had come out with an Amnesty Scheme by Circular No. 3 of 2023 by which the registered dealers, whose registrations were cancelled, were permitted to restore their registration, on payment of all dues, between 31.03.2023 to 31.08.2023. The petitioner did not avail of such remedy also.

5. The petitioner was not a registered dealer after cancellation and there was no monitoring of his activities by the Department in the intervening period. There is no way to ascertain as to whether there was any transaction carried out

during the said period. There is also the fact that the petitioner has not availed of the appellate remedy nor the Amnesty Scheme which was made applicable.

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

7. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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AFR/NAFR	
CAV DATE	
Uploading Date	10.09.2024
Transmission Date	