IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13996 of 2024

Pinki Devi Wife of Sanjeet Kumar Resident of Village and Post- Daily, P.S.- Harnaut, District- Nalanda.

... ... Petitioner/s

Versus

1. The State of Bihar through the Chief Secretary, Bihar, Patna.
2. The Commissioner of State Tax, Patna, Bihar.
3. The Additional Commissioner of State Tax, Patna, Bihar.
4. The Joint Commissioner of State Tax, Biharsharif, Nalanda.

... ... Respondent/s

Appearance :
For the Petitioner/s : None
For the Respondent/s : Mr. Vikash Kumar, Standing Counsel (11)

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

Date : 18-09-2024

None appears for the petitioner.

2. The petitioner is aggrieved with the order of cancellation of registration passed on 13.12.2021.

3. Admittedly, there is an appellate remedy which the petitioner availed with gross delay.

4. 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. We have to take into account the saving of limitation granted by the

Hon'ble Supreme Court in Suo Motu Writ Petition (C) No. 3 of 2020, ***In Re: Cognizance For Extension of Limitation***. Therein, due to the pandemic situation limitation was saved between 15.03.2020 till 28.02.2022. It was also directed that an appeal could be filed within ninety days from 01.03.2022. Here, the order impugned in the appeal was dated 13.12.2021. An appeal was to be filed on or before 30.05.2022, as permitted by the Hon'ble Supreme Court and if necessary with a delay condonation application within one month thereafter. The appeal is said to have been filed only on 30.01.2024, after about one year eight months from the date on which even the extended limitation period expired.

5. 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.

6. 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 favours the diligent and not the indolent.

7. The petitioner does not have any case that the show-cause notice was not received by him. The petitioner also has not produced the show-cause notice before this Court.

8. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

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CAV DATE	NA
Uploading Date	20.09.2024
Transmission Date	NA