**IN THE HIGH COURT OF JUDICATURE AT PATNA**
**Civil Writ Jurisdiction Case No.15106 of 2024**

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Sujeet Kumar Son of Nageshwar Sah Proprietor of Maharaja Line Hotel and Family Resturant, Resident of - Mahanar Road, PS Mahanar, Nawada Khurd, District - Vaishali and Place of business at Jadhua, Hazipur, Vaishali, Bihar - 844101.

... ... Petitioner/s

Versus

1. Union of India through the Secretary (Revenue), Ministry of Finance, Government of India, North Block, New Delhi- 110001
2. The Additional Commissioner (Appeals), Office of the Commissioner (Appeals) of Customs, Central GST and Central Excise, Patna, 2nd Floor, CR Building (Annexe), Bir Chand Patel Path, Patna.
3. The Superintendent Central Goods and Services Tax and Central Excise, Hajipur Range, Vaishali.

... ... Respondent/s

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**Appearance :**
For the Petitioner/s : Mr.Rajeev Ranjan Kumar Singh, Advocate
For the Respondent/s : Mr. Anshuman Singh, Sr. SC GST
Mr. Devendra Shukla, Advocate

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

**Date : 03-10-2024**

The petitioner is aggrieved with the cancellation of registration by Annexure-1 order passed on 3.03.2023.

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

3. 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 3.03.2023. An appeal was to be filed on or before 19.07.2023 and if necessary with a delay condonation application within one month thereafter. The appeal is said to have been filed only on 2.7.2024, after the limitation period expired.

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 favours the diligent and not the indolent.

5. 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. The petitioner does not have any case that the

show-cause notice was not received by him. There is also no contention taken that the defect of non-filing of returns; as alleged in the show cause notice, is not correct. Further, it is also pertinent that in the order of cancellation of registration it is noticed that the petitioner has not filed reply to the show cause notice.

7. The writ petition would stand dismissed.

**(K. Vinod Chandran, CJ)**

**( Partha Sarthy, J)**

Bibhash/-

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| **AFR/NAFR** | NA |
| **CAV DATE** | NA |
| **Uploading Date** | 7.10.2024 |
| **Transmission Date** | NA |