IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15728 of 2024

==

Dinesh Kumar Son of Balksihun Ray Resident of House of Babita Devi, Village- Maujipur, Fatwah, Gadhochak, P.O.- Garhochak, District- Patna.

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner-cum- Principal Secretary, Commercial Taxes Department, Government of Bihar, Patna.
2. The Additional Commissioner of State Tax (Appeal), Patna East Division, District- Patna.
3. The Joint Commissioner of State Tax, Patna City East Circle, Patna City, District- Patna.

... ... Respondent/s

==

Appearance :

For the Petitioner/s : Mr. Akshansh Ankit, Advocate
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 : 21-10-2024

The petitioner is aggrieved with the order of cancellation of registration passed on 09.12.2023.

2. Admittedly, there is an appellate remedy which the petitioner availed with gross 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 09.12.2023. An

appeal was to be filed on or before 08.03.2024 and if necessary with a delay condonation application within one month thereafter, i.e. on or before 07.04.2024. The appeal is said to have been filed only on 30.08.2024, after about five months from the date on which even the extended 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. 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

6. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

aditya/-

AFR/NAFR	
CAV DATE	
Uploading Date	21.10.2024.
Transmission Date	