IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19402 of 2024

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M/s Abhishek Kumar Singh, GSTIN-10JGQPS5176A1Z8 Proprietor Abhishek Kumar Singh aged 27 Years Resident of S/o Bhuoendra Singh, Korara, Bishunpura, Bazar, Dist.-Siwan, Bihar, 841239.

... ... Petitioner/s

Versus

1. The State of Bihar through the Secretary Cum Commissioner of State Tax, Bihar, Vikas Bhawan, Bailey Road, Patna.
2. The Additional Commissioner, of State Tax, (Appeals), Saran Division (Chhapra).
3. The Joint Commissioner, State Tax, Saran Circle, Bihar
4. The Deputy Commissioner SGST, Saran Range Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Subodh Kumar, Advocate
Mr.Nitesh Kumar, Advocate
Mr. Amrendra Kumar, Advocate

For the Respondent/s : Mr. Vikash Kumar, SC 11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE NANI TAGIA

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 20-12-2024

The petitioner is aggrieved with the cancellation of registration by Annexure-3 order passed on 03.08.2023.

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 03.08.2023. An appeal was to be filed on or before 01.11.2023 and if necessary with a delay condonation application within one month thereafter. The appeal is said to have been filed only on 09.10.2024, 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. Further, it is also pertinent that in the show-cause notice for cancellation of registration, it is noticed that the petitioner has not filed reply to

the show cause notice. The cancellation was also on account of wrongful claim of input tax credit, which allegation has not been controverted by the petitioner.

7. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Nani Tagia, J)

Sujit/-

AFR/NAFR	NAFR
CAV DATE	
Uploading Date	20.12.2024
Transmission Date	