IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.18549 of 2023

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M/s Tiscon Bricks Rachiyahi, ULao, Begusarai through its proprietorship namely Amit Kumar, Male, aged about 41 yrs., son of Parmeshwar Mahto, resident of village Bishunpur, P.S. Begusarai Town, District Begusarai.

... ... Petitioner

Versus

1. The Union of India through the Commissioner of Central Goods and service Tax, Central Revenue Building Birchand Patel Path, Patna.
2. The Joint Commissioner Custom (GST-Ex-Appeal), Patna.
3. The Superintendent, (GST and CX), Begusarai Range at Begusarai.

... ... Respondents

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Appearance :

For the Petitioner/s	:	Mr. Sabal Kumar Jha, Advocate
For the Respondent/s	:	Dr. K.N. Singh, ASG
		Mr. Anshuman Singh, Sr. SC, CGST & CX

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 25-04-2024

The writ petition is filed against the appellate order dated 18.09.2023 (Annexure-P/6) which was rejected on the ground of delay. The appeal was filed against Annexure-P/4, order of cancellation of registration dated 01.03.2023.

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 01.03.2023. An appeal was to be filed on or before 30.05.2023 and if necessary with a delay condonation application within one month thereafter. The appeal is said to have been filed only on 08.08.2023, 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 30.06.2023. 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 the reason stated in the show-cause notice for cancellation of registration is that the petitioner has not filed

returns for a continuous period of six months. The petitioner does not have a case that he had in fact filed a return in the continuous period of six months.

7. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

rohit/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	26-04-2024
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