IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.1658 of 2024

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Prakash Kumar through Its Proprietor Prakash Kumar Son of Umesh Prasad Yadav Resident of Mohalla- Bakerganj Abhanda P.O. and P.S.-Laheriasarai, District-Darbhanga. Bihar

... ... Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Taxes, New Secretariat, Patna.
2. The Joint Commissioner, State Taxes, Darbhanga Circle, Darbhanga. Bihar.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mrs.Archana Sinha @ Archana Shahi, Advocate
For the Respondent/s	:	Mr.Vikash Kumar, SC 11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJIV ROY
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 08-02-2024

The petitioner is before this Court challenging the cancellation of registration dated 19.08.2022 at Annexure-P/2. A notice was issued as per Annexure-P/1, which was not replied to. An appeal is provided from Annexure-P/2, which was also not availed of. 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.

2. The petitioner places reliance on various judgments of this Court, in which this Court had directed that if the entire taxes due were paid within four weeks, the cancelled registration would

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be restored. However, we see that here, agitated is a cancellation of registration of the year 2022. The petitioner being not a registered dealer, there was no monitoring of his activities by the Department in the intervening period. There is no way to ascertain as to whether there was any transaction carried out during the said period. We also notice that the petitioner has not availed of the appellate remedy nor the Amnesty Scheme which was made applicable.

3. Leaned counsel for the petitioner submits that despite a reply having been filed and the same having been noticed in the order; the order ignores it and states that there is no reply filed.

4. We are convinced that this could have been a good case, if the petitioner had availed of the alternate remedy at the appropriate time. However, the delay stands against the petitioner. Hence, we dismiss the writ petition; declining exercise of discretion.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

Sujit/-

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