

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.10215 of 2024

Atul Kumar Singh @ Bhutan Singh S/o Balindera Singh, Through its Proprietor of the trade name Atul Kumar Singh, GSTIN- 10JZPPS3199D1ZX having Principal place of business at Bindwal tola, Bindwal, Gorla Kathi, Siwan, Bihar- 841439.

... .. Petitioner/s

Versus

1. The Union of India through the Commissioner of Central GST and Central Excise, Patna.
2. The State of Bihar the Principal Secretary cum Commissioner, Department of State Taxes, Government of Bihar, Patna.
3. Additional Commissioner of State Tax (Appeal), Saran Division Appeal, Chapra, Bihar.
4. Superintendent Central GST, Siwan, Bihar.
5. Joint Commissioner of State Tax, Siwan, Bihar.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr. Dinesh Kumar, Advocate Mr. Rajeev Kumar, Advocate
For the Respondent/s	:	Dr. K.N Singh, ASG Mr. Anshuman Singh, Sr. SC, CGST & CX Mr. Shivaditya Dhari Sinha, Advocate
For the State	:	Mr. Vivek Prasad, GP-7

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

Date : 08-07-2024

The petitioner is aggrieved with the cancellation of registration by Annexure P-4 order passed on 17.07.2021.

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. We have to take into account the saving of limitation granted by the Hon'ble Supreme Court in Suo Motu Writ Petition (C) No. 3 of 2020, In Re: Cognizance For Extension of Limitation. Therein, due to the pandemic situation limitation was saved between 15.03.2020 till 28.02.2022. It was also directed that an appeal could be filed within ninety days from 01.03.2022. Here, the order impugned in the appeal was dated 17.07.2021. An appeal was to be filed on or before 30.05.2022 as permitted by the Hon'ble Supreme Court and if necessary with a delay condonation application within one month thereafter. The appeal is said to have been filed only on 22.04.2024, after about one year eleven months from the date on which even the extended limitation period expired.

4. 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.

5. 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.

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 three consecutive tax periods. The petitioner does not have a case that he had in fact filed a return for three consecutive tax periods.

7. The writ petition would stand dismissed.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

Shiv/-

AFR/NAFR	
CAV DATE	
Uploading Date	09.07.2024
Transmission Date	

