

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.11172 of 2024**

=====

M/s Vaishnavi Enterprises through its Proprietor Pradeep Kumar, Male, aged about 40 Years, Son of Visheshwar Saw a proprietorship Firm bearing GST IN/UIN No. 10AYTPK0110A1ZD having Registered Office Ram Krishna Colony, Bazar Samiti Road, Bahadurpur, Patna, Police Station, District - Patna, PIN- 800006.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State Tax-cum-Secretary, East Commissioner, Bihar Goods and Service Tax, Patna, District- Patna.
2. The Additional Commissioner of State Tax, East Commissioner (Zoo), Bihar Goods and Service Tax, Patna.
3. The Joint Commissioner of State Tax Bihar Goods and Service Tax, Patna.
4. The Assistant Commissioner, of State Tax, Bihar Goods and Service Tax, Patna City, District- Patna.

... .. Respondent/s

=====

**Appearance :**

For the Petitioner/s : Mr.Binod Kumar Singh  
For the Respondent/s : Mr.Standing Counsel (11)

=====

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

**Date : 29-07-2024**

The petitioner is aggrieved with the cancellation of registration by Annexure P/1 order passed on 14.05.2023, against which an appeal was filed which was rejected as delayed, on 20.03.2024 at Annexure P/2.

2. 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 14.05.2023. An appeal was to be filed on or before 12.08.2023 and if necessary with a delay condonation application within one month thereafter, i.e. on or before 11.09.2023. The appeal is said to have been filed only on 20.03.2024, after the limitation period expired.

3. 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.

4. The petitioner does not have any case that the show-cause notice was not received by him.

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 favors the diligent and not the indolent.

6. The writ petition would stand dismissed.

**(K. Vinod Chandran, CJ)**

**( Partha Sarthy, J)**

sharun/-

AFR/NAFR	
CAV DATE	
Uploading Date	30.07.2024
Transmission Date	

