

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.19531 of 2024

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M/s Vijay Pandey, GSTIN-10ASCPP0544JIZ4 Proprietor Proprietor Vijay Pandey aged 53 Years Resident of S/o Ganesh Pandey, Langapura, Mairwa, P.O. Mairw 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.Nitesh Kumar, Advocate
Mr. Subodh Kumar, Advocate
For the Respondent/s : Mr. Vivek Prasad, Government Pleader- 7

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

Date : 03-01-2025

The petitioner is before this Court challenging the cancellation of registration dated 10.07.2023 at Annexure-P-3, before which a show-cause notice was issued on 02.03.2023. Against the order of cancellation of registration, the petitioner preferred an appeal on 23.09.2024.

2. In the BGST Act, under Section 107(4) there is a provision for filing an appeal within three months of the order and a further provision of condonation of delay, if the appeal is filed delayed, within one month of expiry of limitation. The appeal ought to have been filed on or before 10.10.2023 or before



10.11.2023 with a delay condonation application.

3. The petitioner filed an appeal on 23.09.2024, long after expiry of the limitation period.

4. 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. It is also a fact that the petitioner has filed a delayed appeal. The petitioner also does not in the memorandum of writ petition controvert the allegation in the show cause notice that he failed to furnish returns for prescribed periods.

5. The law favours the diligent and not the indolent. The delay stands against the petitioner.

6. Hence, we dismiss the writ petition; declining exercise of discretion.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

P.K.P./-

AFR/NAFR	
CAV DATE	
Uploading Date	03.01.2025
Transmission Date	

