

**IN THE HIGH COURT OF JUDICATURE AT PATNA**  
**Civil Writ Jurisdiction Case No.216 of 2025**

=====

Baidyanath Kumar Sahu Son of Ram Prasad Sahu, Resident of Ward No.-7,  
Naruar, P.S.- Jhanjharpur, District- Madhubani.

... .. Petitioner/s

Versus

1. The State of Bihar through the Commissioner of State GST, New Secretariat, Patna.
2. Superintendent of State Tax, Jhanjharpur, District- Madhubani, Bihar.
3. Deputy Commissioner of State Tax, Jhanjharpur, District- Madhubani, Bihar.
4. Assistant Commissioner of State Tax, Jhanjharpur, District- Madhubani, Bihar.

... .. Respondent/s

=====

**Appearance :**

For the Petitioner/s : Mr. Shailesh Anand, Advocate  
For the Respondent/s : Mr. Vikash Kumar, SC-11

=====

**CORAM: HONOURABLE THE CHIEF JUSTICE**

**and**

**HONOURABLE MR. JUSTICE PARTHA SARTHY**

**ORAL JUDGMENT**

**(Per: HONOURABLE THE CHIEF JUSTICE)**

**Date : 10-01-2025**

The petitioner is before this Court challenging the order of cancellation of registration dated 02.11.2023 at Annexure-P/3, before which show-cause notice was issued on 15.01.2023, which was not replied to. An appeal is provided from Annexure-P/3, which was not availed of.

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. An



appeal was to be filed on or before 31.01.2024 and if necessary with a delay condonation application within one month thereafter, i.e. on or before 01.03.2024. Hence, an appeal could have been filed on or before 01.03.2024, which provision was not availed by the petitioner herein.

3. The petitioner has not availed such remedy and at this point of time, cannot seek to avail the appellate remedy for reason of the limitation period having expired long prior.

4. Section 30 of the GST Act also provides for an application for revocation of cancellation within thirty days of the order. The petitioner contends that in the application filed under Section 30 notice was issued for hearing by Annexure-P/5 which did not have the name of the Officer or even the signature. We cannot accept the contention since it is the Assessing Officer of the petitioner before whom he should have appeared since it is before that authority the application under Section 30 was filed.

5. The petitioner was not a registered dealer after cancellation and 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. There is also the fact that the petitioner



has not availed of the appellate remedy. There is also no averment as to the assessee having filed returns for a period of six months, on failure of which the cancellation was effected.

6. The law favours the diligent and not the indolent.

The delay stands against the petitioner.

7. The writ petition would stand dismissed.

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

**(Partha Sarthy, J)**

Anushka/-

<b>AFR/NAFR</b>	
<b>CAV DATE</b>	N/A
<b>Uploading Date</b>	15.01.2025
<b>Transmission Date</b>	N/A

