

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15878 of 2024

M/S Rani Enterprises through its Proprietor, Vijay Kumar, Male, aged about 47 years, son of Ram Prasad Chaudhary, @ Sri Ram Niwas, resident of Mohalla-Punch Salarpur, P.O.- Pirbarhuon, Village-Tarapur, P.S.-Kadniawan, District-Patna. At present Mohalla- Mahatma Gandhi Nagar, Manindra Kunj Apartment, P.S. - Agamkuan, District- Patna- 26.

... .. Petitioner/s

Versus

1. The Union of India through Secretary, Ministry of Finance, Government of India, New Delhi.
2. The Chief Commissioner, G.S.T. Bihar, Revenue Building, Patna.
3. The Superintendent of G.S.T. Patna City, Patna East, Bihar, Fathua Range.

... .. Respondent/s

Appearance :

For the Petitioner/s	:	Mr.Dinesh Choudhary, Advocate Ms. Madhumala Kumari, Advocate
For the Respondent/s	:	Mr.Dr. K.N. Singh (ASG) Mr. Anshuman Singh Sr. SC, CGST&CX Mr. Devansh Shankar Singh JC to ASG Mr. Shivaditya Dhari Sinha, Advocate

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

Date : 22-10-2024

The petitioner is before this Court challenging the order of cancellation of registration dated 30.12.2022 at Annexure-P/3, before which show-cause notice was issued on 26.08.2022, which was 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 30.03.2023 and if necessary with a delay condonation application within one month thereafter, i.e. on or before 29.04.2023. Hence, an appeal could have been filed on or before 29.04.2023, 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. 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 such remedy also.

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 nor the Amnesty Scheme which was made applicable.

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)

ranjan/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	24.10.2024
Transmission Date	NA

