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By Nidhi, Advocate



Judgment No.: 109
Dt.: 12-04-2024



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Judgment Deals With

Section/Rule	Section 107
Authority	Patna High Court
Case Name	M/s. Nitya Enterprises VS The State of Bihar
Dated	21 st February, 2024

Brief Facts of the Case:

The petitioner was aggrieved with the cancellation of registration by order passed on 14.03.2022. There is an appellate remedy which the petitioner availed with gross delay.

Findings & Decision of the Court:

Section 107 of the BGST Act, 2017 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 14.03.2022. An appeal was to be filed on or before 13.06.2022 and if necessary with a delay condonation application within one month thereafter. The appeal is said to have been filed only on 03.12.2023, after about one year five months.

Thus, the Court found 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 ignorant.

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.

Thus, the writ petition stood dismissed.