HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 8117/2026
URN: CW / 17819U / 2026

M/s Shri Om Casting, Having Office At Sabji Mandi Ke Pass, Badharna, VKI Road No.14, Jaipur, Rajasthan -302013,through Its Proprietor, Shri Babulal Gurjar S/o Shri Sitaram Gurjar, aged about 42 years, R/o Malyaji Ki Dhani, Chirara, po Khore Shyamdas, Dist. Jaipur Rajasthan -303704

----Petitioner

Versus

1. Assistant Commissioner, State Goods And Service Tax Department Ward-I,circle-B Zone-Jaipur Iv,room No.128,sambhagiya Kar Bhawan, jhalana,jaipur (Raj.)
2. Additional Commissioner (Appeals), State Goods And Service Tax Department ,jaipur I, Ncr Building,statue Circle,jaipur-302005(Raj.)
3. The Union Of India, Ministry Of Finance,department Of Revenue,room No.46, North Block,new Delhi-110001,through Its Secretary
4. State Of Rajasthan, Through The Joint Secretary (Tax), Finance Department, Ist Floor,main Building, Government Secretariat, Jaipur-302005,rajasthan

----Respondents

For Petitioner(s)	:	Mr. Prateek Kedawat
For Respondent(s)	:	Mr. Kuldeep Singh Rathore, AAAG with Ms. Chelsi Agarwal for Ms. Mahi Yadav, AAG

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE MANEESH SHARMA

Order(Oral)

15/07/2026

Per: Arun Monga, J.

1. The petitioner herein, *interalia*, seeks a direction commanding respondent No.2 to condone the delay of 325 days in filing the appeal against the Order-in-Original dated 30.04.2024, passed by the Assistant Commissioner, Circle B, Jaipur IV, whereby GST demand of Rs. 7,88,852/- for Financial Year 2018-19, was raised on the account of excess availment of Input Tax Credit by the petitioner. The appeal against the said order was filed on 19.07.2025. However, the Appellate Authority vide order dated 24.07.2025 dismissed the appeal on the ground of limitation as it does not have the power to condone the delay in filing the appeal. Thus the instant writ petition was filed on 16.04.2026.

2. Learned counsel for the petitioner submits that the delay in filing the appeal is bona fide and not intentional. He contends that the impugned order is not communicated to the petitioner through any direct mode, including by tendering the same to the petitioner, his manager, or authorised representative.

3. Learned counsel for the petitioner further submits that the impugned order was merely uploaded on the GST portal under the tab "Additional Notice and Order" without being communicated through the registered e-mail, place of business, or any other prescribed mode. It is further contended that no opportunity of hearing was afforded and that the appellant became aware of the order only upon receipt of a recovery notice in Form DRC-13 on 15.07.2025, whereafter the appeal was filed without undue delay. On these grounds, it is argued that the delay in filing the appeal has occurred due to non-communication of the order and, therefore, deserves to be condoned.

4. Learned Counsel for the petitioner, relying on the various Division Bench judgments of this very Court in **M/s M R Traders v. UOI**[1], **M/s Molana Construction Company v. Central Goods and Service Tax Department & Ors**[2], **Man Singh Tanwar v. Commissioner, Central goods and Services Tax Department & Ors.**[3], **RPC PSIPL JV Vs. State of Rajasthan & Ors**[4] **and RPC PSIPL JV Vs. State of Rajasthan & Ors**[5] argues that sufficient cause of delay in filing the appeal due to circumstances beyond control has been shown and thus appeal be directed to be considered on merits after condoning the delay by this Court.

5. Learned counsels for the respondents oppose the above submission and contends that the impugned order has rightly been passed and appeal is now barred by limitation.

6. In the aforesaid backdrop, we have heard the learned counsels for the parties and perused the record.

7. Having heard, as above, it transpires that while it is true that the Appellate Authority is bound by the statutory provisions of limitation provided under Section 107 of the RGST/CGST Act, 2017, however, considering the reasons owing to which the petitioner could not submit its appeal within the stipulated time, being beyond its control, non-adjudication of appeal on merits would cause grave injury and prejudice to the petitioner.

8. In the judgments cited above, this Court, while allowing the writ petitions, have issued directions to entertain the appeal on merits.

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1 2026 SCC OnLine RAJ 2115
2 2024 SCC OnLine Raj 3938
3 D.B. CWP 14658/2024
4 D.B. CWP 7260/2025
5 D.B. CWP 11794/2025

9. In the premise, following the consistent view as already taken by this Court, *ibid*, we allow the present writ petition to the extent of condoning the delay of 325 days (after granting relaxation of 120 days under Section 107 of CGST Act) in filing of the appeal by the petitioner.

10. Accordingly, the impugned appellate order dated 24.07.2025 is set aside. Delay of 325 days in filing of the appeal is condoned. The Appellate Authority is directed to entertain the appeal of the petitioner and adjudicate the appeal on merits, if the same is filed within a period of 30 days of uploading of the instant order on the website of this Court.

11. Stay application and all pending application stands disposed of.

(MANEESH SHARMA),J **(ARUN MONGA),J**

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