


**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**

D.B. Civil Writ Petition No. 20749/2025

M/s Uttam Prakash, Having Its Principal Place of Business At -
20/108, Mla Quarter, Kaveri Path Mansarovar, Jaipur, Rajasthan,
302020 Through Its Proprietor- Mr. Uttam Prakash.

----Petitioner

Versus

1. The Union Of India, Through Finance Secretary, North Block, Central Secretariat, New Delhi 110001.
2. The State Of Rajasthan, Through Secretary, Department Of Commercial Taxes, Government Of Rajasthan, Secretariat, Jaipur.
3. Appellate Authority, State Tax, Jaipur, Iii, Commercial Taxes Department, Rajasthan, Kar Bhawan, Ambedkar Circle, C-Scheme, Bhawani Singh Rd, Jaipur, Rajasthan 302005.
4. The Assistant Commissioner State Tax, Ward -I, Circle-G Zone-Jaipur Iii Room No. 420 Sambhagiya Kar Bhawan, Jhalana Institutional Area Jaipur.

----Respondents

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| For Petitioner(s) | : | Mr.Jaideep Malik, Adv. |
| For Respondent(s) | : | Mr.Shiv Prakash Dhanera, Adv. Mr.Rohan Mittal, AAAG and Mr.Kuldeep Singh Rathore, AAAG for Ms.Mahi Yadav, AAG. |

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA

HON'BLE MRS. JUSTICE SHUBHA MEHTA

Order

24/03/2026

1. The challenge in this writ petition is to the order dated 16.09.2025 passed by the Appellate Authority rejecting the appeal filed by the petitioner on the ground that the appeal was being filed after a delay of beyond the limitation provided under Section 107 of the Central Goods and Services Tax (CGST) Act, 2017 (for short 'the Act').

2. Learned counsel for the petitioner submits that the order dated 30.08.2024 was uploaded on the common portal without it being communicated to the petitioner via E-mail address or through phone number or through the other provisions as provided under Section 169 of the Act.

3. Learned counsel submits that a chance must be given to the petitioner to contest the order passed by the respondent on the day itself on which the petitioner had submitted reply to the show cause notice.

4. Learned counsel for the respondent submits that as the petitioner has been regularly filing its returns it cannot be said that they did not have the knowledge of original order having been passed at least on the common portal.

5. We find that in judgment passed by this Court in the case of **Eagle Trans Shipping and Logistics India Private Limited Vs. Union of India & Ors.** in **D.B. Civil Writ Petition No.15466/2025** decided on 06.11.2025. The Court held as under :-

"10. In view of the above, it is apparent that the maximum condonation after three months is one month so far as the powers of the Tribunal are concerned. However, in a subsequent judgment passed by the Supreme Court in the case of **"Tecnimont Private Limited (formerly known as Tecnimont ICB Private Limited) Vs. State of Punjab and Others"**, (2021) 12 SCC 477, the Supreme Court held that while the concerned Tribunal may not have the powers to extend the period of limitations, the powers contained under Article 226 of the Constitution of India would not be curtailed so as to condone the delay in appropriate cases considering the facts and circumstances therein.

11. In **"Glaxo Smith Kline Consumer Health Care Ltd."** (*supra*), the judgment passed in

"Tecnimont Private Limited" (*supra*) has not been noticed.

12. It is settled law that no person can be left remediless if the appeal is barred by limitation. This Court would have to examine the case on merits. However, the power under Article 226 of the Constitution of India is wide enough and cannot be fettered by the provisions of law. If in a particular case, we find that in the interest of justice, the delay should be condoned, also considering the facts that the knowledge of the order cannot be said to have been gained especially when the e-mail itself does not reflect the detailed order and the portal does not contain the detailed order, it cannot be assumed that the petitioner was having full knowledge of the order passed by the respondents.

13. We also noticed that when an appeal has been preferred against the order passed relating to the years 2019-2020, there was no occasion for the petitioner to have not availed the remedy of an appeal in relation to the subsequent years had there been knowledge of the passing order. We, therefore, are satisfied that the delay can be condoned in respect to the facts of the present case and allow the petitioner to file the appeal relating to the years 2020-2021, 2021-2022, 2022-2023. If such an appeal is preferred within a period of 15 days henceforth, the Appellate Authority shall examine the same on merits and decide it expeditiously preferably within a period of three months thereto.

14. It goes without saying that the appeal shall be decided by a speaking order after giving opportunity of hearing to both the parties.

15. Pre-deposit has to be of course made for the purpose.

16. Accordingly, the writ petition is disposed of.

17. All pending applications shall also stand disposed of."

6. Considering the above law, we although uphold the order passed by the Appellate Authority as the power is not available to

condone the delay beyond the period provided under Section 107 of the Act. At the same time, considering that the petitioner cannot be left remediless and that the order was not properly communicated to the petitioner. We condone the delay in filing of the appeal by exercising our power as allowed by the Hon'ble Supreme Court in the case of **Tecnimont Private Limited (Formerly Known As Tecnimont ICB Private Limited) vs. State of Punjab & Ors.** (2021) 12 SCC 477.

7. In view thereto, we direct that if an appeal is again preferred before the Appellate Authority, the appeal shall be revived and heard on merits by the Appellate Authority. The decision shall be taken on the appeal in accordance with law.

8. The present writ petition is disposed of accordingly.

9. All pending applications shall also stand disposed of.

(SHUBHA MEHTA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ