



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



D.B. Civil Writ Petition No.10017/2024

Dinesh Sharma S/o U.N. Sharma, Prop. M/s Jai Ganpati Stone
Crusher 10, Suraj Nagar, West, Kailash Path, Civil Lines, Ajmer
Road, Jaipur, Rajasthan -302006

-----Petitioner

Versus

1. Union Of India, Through Its Finance Secretary, Ministry Of
Finance, Government Of India, New Delhi.
2. The Joint Commissioner, State Good And Service Tax
Department, Rajasthan, Circle-I, Jaipur I, Rajasthan
Zonal Kar Bhawan, Jhalana Dungri, Jaipur.
3. State Of Rajasthan, Through Its Additional Chief
Secretary, Department Of Finance Secretariat, Jaipur,
Rajasthan.
4. Appellate Authority -I, Room No. 116, Kar Bhawan,
Ambedkar Circle, Jaipur, Rajasthan.

-----Respondents

Connected With

D.B. Civil Writ Petition No. 10019/2024

Dinesh Sharma S/o U.N. Sharma, Prop. M/s Jai Ganpati Stone
Crusher 10, Suraj Nagar, West, Kailash Path, Civil Lines, Ajmer
Road, Jaipur, Rajasthan -302006

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1. Union Of India, Through Its Finance Secretary, Ministry Of
Finance, Government Of India, New Delhi.
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Secretary, Department Of Finance Secretariat, Jaipur,
Rajasthan.
4. Appellate Authority -I, Room No. 116, Kar Bhawan,
Ambedkar Circle, Jaipur, Rajasthan.

-----Respondents

D.B. Civil Writ Petition No. 10066/2024





Dinesh Sharma S/o U.N. Sharma, Aged About 50 Years, Prop.
M/s Jai Ganpati Stone Crusher 10, Suraj Nagar, West, Kailash
Path, Civil Lines, Ajmer Road, Jaipur, Rajasthan-302006

-----Petitioner

Versus

1. Union Of India, Through Its Finance Secretary, Ministry Of Finance, Government Of India, New Delhi.
2. The Joint Commissioner, State Good And Service Tax Department, Rajasthan, Circle-I, Jaipur-I, Rajasthan Zonal Kar Bhawan, Jhalana Dungari, Jaipur.
3. State Of Rajasthan, Through Its Additional Chief Secretary, Department Of Finance Secretariat Jaipur, Rajasthan.
4. Appellant Authority-I, Room No. 116, Kar Bhawan, Ambedkar Circle, Jaipur, Rajasthan.

-----Respondents

For Petitioner(s)	:	Mr.Priyesh Kasliwal, Adv.	with
		Mr.Rahul Pandya, Adv.	
For Respondent(s)	:	Mr.Sandeep Taneja, AAG	with
		Mr.Aditya Sharma, Adv.	
		Mr.Kapil Sharma, Adv.	

HON'BLE MR. JUSTICE AVNEESH JHINGAN

HON'BLE MRS. JUSTICE SHUBHA MEHTA

Order

30/01/2025

AVNEESH JHINGAN, J [ORAL]:-

1. These writ petitions are decided by this order as the facts and issue involved are similar. For convenience, the facts from D.B. Civil Writ Petition No.10017/2024.
2. This writ petition is filed seeking quashing of order dated 30.04.2024 passed by the Appellate Authority dismissing the appeal as time barred.
3. The brief facts are that the adjudicating order passed on 24.08.2023. The petitioner aggrieved of the order filed the appeal



on 23.04.2024. The appeal was rejected on 30.04.2024 being time barred.

4. Learned counsel for the petitioner submits that there was no delay in filing the appeal. The Appellate Authority has dismissed the appeal without providing an opportunity of hearing and considering that the limitation start running from the receipt of certified copy of the order.

5. Learned counsel for the respondents dispute the date of communication of the order.

6. Heard learned counsel for the parties and perused the pleadings.

7. The Appellate Authority has dismissed the appeal without providing an opportunity of hearing. From perusal of the appellate order it is forthcoming that the limitation was counted from the date of the order. There is no finding recorded with regard to the date of communication of order to the petitioner. As per Section 107(1) of the CGST Act the limitation shall start running from communication of the order. The impugned orders are set aside and the matter is remitted back to the Appellate Authority to decide the appeal in accordance with law after providing an opportunity of hearing.

8. The writ petition is allowed.

(SHUBHA MEHTA), J

(AVNEESH JHINGAN), J

Himanshu Soni/27-29