


HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 9988/2025

M/s. Ramesh Chand Ramavtar, 1, Anaj Mandi, Govindgarh, Alwar, Rajasthan, 301604, Through Its Proprietor Mr. Duli Chand Gupta S/o Parsadi Lal Gupta.

----Petitioner

Versus

1. Union of India, Through Finance Secretary, Ministry of Finance, Government of India, New Delhi.
2. The State of Rajasthan, Through Chief Commissioner State Goods And Service Tax, Kar Bhawan, Ambedkar Circle, Jaipur.
3. The Principal Commissioner, Central Goods And Services Tax, Statue Circle, C Scheme, Jaipur.
4. The Deputy Commissioner, State Tax, Circle-C, Zone-Alwar, Rajasthan.

----Respondents

For Petitioner(s)	:	Mr. Pankaj Ghiya with Mr. Mayank Vyas
For Respondent(s)	:	Mr. Bharat Vyas, ASG (Sr. Adv.) (through V.C.) with Mr. Vaibhav Bhansali (through V.C.), Mr. Devesh Yadav, Mr. Rakesh Chaudhary, Ms. Divya Modi (for UOI). Ms. Mahi Yadav, AAG with Mr. Rohan Mittal (for State).

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

Order

23/03/2026

1. Learned Additional Solicitor General as well as learned Additional Advocate General fairly state that the issue regarding delay in filing of appeal resulting in the dismissal of the appeal against the appeal filed by the assessee on account of the limitation provided under Section 107 of the RGST Act, 2017/the

CGST Act, 2017, has been examined by this Court in the case of **"Jagdamba Motors vs. Union of India & Ors."** (*D.B. Civil Writ Petition No.4740/2024*) and connected matters; decided on 27.11.2024 and again in the case of **"M/s Komal Marble vs. State Of Rajasthan & Ors."** (*D.B. Civil Writ Petition No.1113/2024*), decided on 15.02.2024, which have been followed by a Co-ordinate Bench of this Court in the case of **"M/s World Trade Park Ltd. vs. Union of India & Ors."** (*D.B. Civil Writ Petition No.2385/2024*), dated 01.12.2025, (Annexure-R/2).

2. Learned counsels are *ad idem* that the case may be decided accordingly.
3. Learned counsel for the petitioner submits that he does not press any other prayer.
4. In view thereto, we dispose of this writ petition at this stage and condone the delay in filing of the appeal as allowed by the Supreme Court in the case of **"M/s Tecnimont Pvt. Ltd vs. State of Punjab and Ors."** (2021) 12 SCC 477 and direct the petitioner to file an appeal afresh. If such an appeal is filed within a period of 15 days from today, the same shall be taken up on merits by the Appellate Authority without delving on to the issue of limitations.
5. All the arguments which the petitioner wants to take, shall be allowed to be taken up and a speaking order shall be passed.
6. All pending applications also stand disposed of.

(SHUBHA MEHTA),J
Amit/2

(SANJEEV PRAKASH SHARMA),ACTING CJ