HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 12260/2026
CNR: RJHC020653592026 | URN: CW / 27173U / 2026

M/s Shree Mangal Proteins Limited, Having Registered Office At Jain Colony, Police Thane Ke Paas, Niwai, Tonk, Rajasthan -304021, Also Having Office At NH-12, Dotana Road, Baroni, Tonk, Rajasthan - 304021, Through Its Director, Shri Mukesh Kumar Jain S/o Shri Mahaveer Prasad Jain, Aged About 54 Years R/o 22, 23, Jain Colony, Niwai, Tonk, Rajasthan - 304021

----Petitioner

Versus

1. Superintendent, Central Goods And Service Tax Range - 39 (Division-H) Sector - 10, Vidhyadhar Nagar, Jaipur - 302023 (Raj.)
2. Additional Commissioner (Appeals), Central Goods And Service Tax, Jaipur, 20, Sudarshanpura Industrial Area, 22 Godam, Jaipur - 302006 (Raj.)
3. The Union of India, Ministry of Finance, Department of Revenue, Room No. 46, North Block, New Delhi - 110 001, Through Its Secretary
4. State of Rajasthan, Through The Joint Secretary (Tax), Finance Department, 1st Floor, Main Building, Government Secretariat, Jaipur - 302005, Rajasthan.

----Respondents

For Petitioner(s)	:	Ms. Neetika Kalakar with Mr. Ritesh Singh Shekhawat for Mr. Prateek Kedawat
For Respondent(s)	:	Ms. Mahi Yadav, AAG with Ms. Chelsi Agarwal, AAAG Mr. Rakesh Choudhary for UOI Mr. Vedant Agrawal for respondent Nos. 1 & 2

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE ASHUTOSH KUMAR

Order(Oral)

18/08/2026

Per: Arun Monga, J.

1. Petitioner herein, *inter alia*, seeks quashing and setting aside of the impugned order dated 19.01.2026 passed by the learned Appellate Authority, Additional Commissioner (Appeals), Central Goods And

Service Tax, Jaipur, whereby the appeal preferred against the impugned Order-in-Original dated 22.08.2024 was rejected. The petitioner further seeks quashing of the Order-in-Original dated 22.08.2024, passed by Superintendent, Central Goods And Service Tax Range (Division-H), Tonk, whereby GST demand of Rs. 7,48,336/- for financial Year 2019-20 was raised on the account of wrongful availment of Input Tax Credit by the petitioner. The appeal against the said order was filed on 29.01.2025. However, the Appellate Authority *vide* impugned order dated 19.01.2026 dismissed the appeal on the ground of limitation as it does not have the power to condone the delay in filing the appeal. Aggrieved by the same, the petitioner filed this instant writ petition.

2. Learned counsels for the petitioner submit that the delay in filing the appeal was neither deliberate nor intentional. They submit that the petitioner was not aware of the Show Cause Notices dated 29.05.2024 and 03.08.2024, as the said notices were not effectively served upon the petitioner and were merely uploaded on the GST portal. Consequently, the petitioner could not submit its reply to the said notices. Thereafter, the impugned Order-in-Original dated 22.08.2024 was passed, which too was not served upon the petitioner either manually or in hard copy, but was merely uploaded on the GST portal. The petitioner, therefore, had no knowledge of the passing of the said order and consequently, could not prefer the appeal within the prescribed period.

2.1 Learned counsels for the petitioner further submit that the impugned Order-in-Original dated 22.08.2024 was passed pursuant to the Show Cause Notice dated 03.08.2024 and not the earlier Show Cause Notice dated 29.05.2024. Thus, the petitioner was not even afforded the prescribed period of time to submit its reply to the Show

Cause Notice dated 03.08.2024. Consequently, the impugned Order-in-Original came to be passed without affording the petitioner an effective and meaningful opportunity to respond to the said Show Cause Notice. The petitioner, therefore, submits that the circumstances leading to the delay in filing the appeal were *bona fide* and attributable to the absence of effective service of the notices and the impugned order.

2.2 Learned counsels for the petitioner lastly submit that the Appellate Authority rejected the appeal preferred by the petitioner solely on the ground that the same was barred by limitation, without adjudicating the matter on merits.

2.3 Hence, the instant writ petition.

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

4. Learned counsels 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] argue 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.

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

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. They submit that the Order-in-Original dated 22.08.2024 was issued and dispatched to the address of principal place of business of the petitioner and was simultaneously made available on the GSTN Portal. The petitioner had sufficient time to file an appeal against the same before the appellate authority, however, the petitioner failed to do so within the time limit prescribed under the Section 107(1) of the CGST Act, 2017.

6. 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.

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

8. Aside above, reference may also be had to a Division Bench Judgment rendered by Punjab and Haryana High Court in case titled as ***Luxmi Traders versus Union Territory of Chandigarh and Ors.***[6], wherein based on elaborate discussion and deliberations thereof, following view has been taken.

> *"60. On the basis of discussions and deliberations aforesaid, we come to the following conclusions:-*
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> *(i) Service of SCN upon the petitioner/assessee concerned cannot be deemed sufficient merely on account of its uploading on the Common Portal, unless its receipt is acknowledged or a reply is filed.*
>
> *(ii) Where SCN is served only by way of uploading it on the Common Portal and in the absence of reply filed by the petitioner/assessee concerned, ex parte order is passed in orginal, the proceedings would stand restored to the stage of issuance of SCN and the petitioner would be at liberty to file reply to the SCN*

6 (2026:PHHC099329:DB) in CWP No. 27139/2025.

within a period of four weeks from today whereafter, the Department shall proceed further after affording required opportunity of hearing.
(iii) In cases where the order-in-original is passed after contest, and is served only by uploading it on the Common Portal, the period of limitation for filing of appeal would not be triggered, and the assessee aggrieved will have the right to file an appeal within a period of four weeks from today.
(iv) Where appeals filed against the order-in-original, which was served only by uploading it on the Common Portal are dismissed on the ground of limitation, the order of the Appellate Court shall be set aside and the appeal would stand restored to its original number, and would be heard and decided on merits.
(v) In cases where SCNs were served only on portal and ex parte adjudication order was passed for want of reply of assessee and appeal against the said order was dismissed on the ground of delay, both adjudication order and order-in-appeal shall be set aside and proceedings will be restored at the stage of issuance of SCN and petitioner/assessee shall be at liberty to file reply to SCN within four weeks from today, whereafter, the department shall proceed further after affording due opportunity of hearing."

9. We are in respectful agreement with the above view. Accordingly, we see no reason why the benefit thereof be not accorded to the petitioner therein.

10. Taking a wholesome view, the delay in filing the appeal before the appellate authority under Section 107 is hereby condoned. Instant petition is disposed of with liberty to the petitioner to file the appeal afresh.

11. Accordingly, the impugned appellate order dated 19.01.2026 is set aside. The Appellate Authority shall now entertain the appeal of the petitioner and adjudicate the same on merits without raising the issue of limitation, provided the same is filed within 30 days of the instant order being uploaded on the website of this Court.

12. All pending application(s) also stand disposed of.

(ASHUTOSH KUMAR),J **(ARUN MONGA),J**

14/Mohita/Parshant