



IN THE HIGH COURT OF HIMACHAL PRADESH
AT SHIMLA

CWP No.6272 of 2026

Date of decision: 05.05.2026

Barkat Ali

....Petitioner

Versus

Union of India and others

....Respondents

Coram

Hon'ble Mr. Justice Vivek Singh Thakur, Judge

Hon'ble Mr. Justice Ranjan Sharma, Judge

¹*Whether approved for reporting?*

For the petitioner: Ms. Vidushi Sharma, Advocate.

For the respondents: Nemo for respondent No.1-UOI.

Mr. Anup Rattan, Advocate General
with Mr. Sushant Keprate, Additional
Advocate General, for respondent
No.2-State.

Mr. Vijay Kumar Arora, Senior
Advocate with Ms. Godawari Devi,
Advocate, for respondents No.3 and
4-CGST Department .

Vivek Singh Thakur, Judge (Oral)

Notice. Mr. Sushant Keprate, learned Additional
Advocate General and Ms. Godawari Devi, learned counsel,
appear and waive service of notice on behalf of respondent
No.2 and respondents No.3 and 4, respectively.

2. With the consent of appearing parties, present
petition is being adjudicated and decided finally keeping in
view the nature of order being passed hereinafter.

¹ *Whether reporters of Local Papers may be allowed to see the judgment?*



3. In present case, Jurisdiction Officer of the respondent-Department had issued a show cause notice dated 06.02.2024 [*Annexure P-1*] for cancellation of registration of petitioner under Central Goods and Services Tax [CGST] Act, 2017.

4. In pursuance of the aforesaid show cause notice, order of cancellation of registration was passed by Superintendent, Chamba Circle, on 19.03.2024 [*Annexure P-2*].

5. The aforesaid cancellation was assailed by the petitioner by preferring an appeal to the Appellate Authority on FORM GST APL-01 [*Annexure P-4*] on 06.01.2025.

6. The aforesaid appeal was registered on 04.03.2025 and registration was acknowledged on FORM GST APL-02 [*Annexure P-5*] on 04.03.2025 and the same was simultaneously rejected on the same day, i.e. 04.03.2025 on the ground that there was a delay in submission of appeal.

7. Admittedly, appeal was preferred after expiry of limitation period of 30 days and it was barred by 171 days.



8. The aforesaid rejection of appeal was assailed, by the petitioner by filing *CWP No.11247 of 2025*, titled as *Barkat Ali Versus Union of India & Ors.*, which was decided on 12.11.2025, by remanding the matter back to the Appellate Authority, with direction to proceed *de novo* and pass an appropriate, reasoned and speaking order, after giving due opportunity of hearing to the petitioner, with further direction to the petitioner to appear before the Appellate Authority on 03.12.2025. The Appellate Authority was directed to decide the same as expeditiously as possible, but latest by 04.01.2026.

9. In compliance with the aforesaid order, the Appellate Authority has given an opportunity of hearing to the petitioner and have recorded submissions of parties also. However, the appeal has not been decided on merit, but has been rejected on the ground that it was time barred.

10. In aforesaid circumstances, petitioner has approached this Court again by filing present petition.

11. Learned counsel for the appearing respondents submit that as the Appellate Authority has no power to condone delay or entertain the appeal after expiry of 30



days' limitation period and probably for that same reason, as in the order dated 05.12.2025, it was not specifically mentioned that delay in filing appeal stands condoned, the Appellate Authority has hesitated in deciding the appeal on merit.

12. The essence of order, in unambiguous term, is indicative that the Appellate Authority had to proceed *de novo* for passing appropriate, reasoned and speaking order, which could have only been necessary for deciding the appeal on merit, but not for disposing of the same, being time barred, as for that, no reasoned or speaking order, was or is required to be passed as the delay in filing appeal is an admitted fact, as evident from the date of passing of cancellation order and date of filing of appeal by petitioner.

13. Be that as it may, by giving benefit of doubt to the Appellate Authority, we are not passing any adverse order about understanding of the Officer about the legal order and issues, as he is also discharging the *Quasi-Judicial Function* and we set aside the impugned orders dated 04.03.2025 [Annexure P-5] and 05.12.2025 [Annexure P-9] and direct the Appellate Authority to hear the appeal *de novo*, for deciding it on merit, ignoring the delay in filing



the appeal, by passing speaking and reasoned order, after giving due opportunity of hearing to all Stake-Parties.

14. Needful be done by the Appellate Authority as expeditiously as possible, latest by **30th June, 2026**.

15. Petition alongwith pending miscellaneous application(s), if any, is allowed and disposed of in aforesaid terms.

(Vivek Singh Thakur)
Judge

(Ranjan Sharma)
Judge

May 05, 2026
[Bhardwaj]