2026:JHHC:10663-DB

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No. 2462 of 2026

M/s. Navjeevan Construction, having its office at 3K/22, Harmu Housing Colony, Near Harmu Chowk, Harmu, PO & PS-Doranda, District-Ranchi, through its Partner, namely, Satish Prasad Singh, S/o Bharat Prasad Singh ... ... Petitioner

Versus

1. Union of India, through the Principal Commissioner, Central Goods and Services Tax and Central Excise, having its office at Central Revenue Building, 5A, Mahatma Gandhi Road, Ranchi
2. Principal Commissioner, Central Goods and Services Tax and Central Excise, having its office at Central Revenue Building, 5A, Mahatma Gandhi Road, Ranchi ... … Respondents

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CORAM: HON’BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioner : Mr. Sumeet Gadodia, Advocate
Mrs. Shilpi Sandil Gadodia, Advocate
Mr. Ranjeet Kushwaha, Advocate
Ms. Shruti Shekhar, Advocate
Ms. Sanya Kumari, Advocate
Ms. Nidhi Lall, Advocate
For the Respondents : Mr. P.A.S. Pati, Advocate

Order No. 02 **Dated: 15.04.2026**

1. Heard learned counsel for the parties.

2. The challenge in this case is to the impugned order in original dated 31.10.2025, inter alia on the ground that such order was issued after unreasonable delay.

3. The order in original is appealable under Section 86 of the Finance Act, 1994. Accordingly, we see no reason to entertain this petition.

4. In so far as the ground of delayed adjudication is concerned, it is open to the petitioner to raise the same before the Appellate Authority along with other points that shall arise in the matter.

5. Mr. Sumeet Gadodia, learned counsel for the petitioner, states that the appeal will now be filed within two weeks from today.

6. If the petitioner indeed files the appeal after complying with all the statutory requirements within two weeks from today, the Appellate Authority should decide the appeal on its own merits without adverting to the issue of limitation because the petitioner, was bona fide pursuing this matter before this Court.

7. All contentions of all parties on merits are, however, left open.

8. This petition is disposed of with liberty in the above terms. No costs.

9. All concerned to act on an authenticated copy of this order.

10. I.A. No. 102 of 2026 also stands disposed of.

(M. S. Sonak, C.J.)

(Rajesh Shankar, J.)

April 15, 2026
Manish/Ritesh

Uploaded on 16.04.2026