

HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT SRINAGAR

WP(C) 940/2026
CM(2461/2026)

Manzoor Ahmad Bhat

...Petitioner(s)

Through: Mr. Ummer Farooq, Advocate

Vs.

Union Territory of J&K and Ors.

...Respondent(s)

Through:

CORAM:

HON'BLE MR. JUSTICE SANJEEV KUMAR, JUDGE.
HON'BLE MR. JUSTICE SANJAY PARIHAR, JUDGE.

ORDER

05.05.2026

01. Impugned in this petition filed under Article 226 of the Constitution of India is an order dated 18.11.2025 passed by the Appellate Authority i.e., respondent No. 2, as also the order dated 20.08.2024 passed by the respondent No. 3-State Tax Circle Baramulla-III (Sopore).

02. The appeal preferred by the petitioner came to be rejected on the ground that the same was barred by limitation. The issue with regard to the power of the Appellate Authority to entertain an appeal beyond the period of limitation in terms of Section 107 of the Central Goods and Services Tax Act, 2017 ["CGST Act of 2017"] has already been considered by this Court in a batch of petitions, with the lead case being WP(C) No. 1413/2024 titled "*Jatinder Singh Vs. Union Territory of J&K and Ors.*" decided on 13.08.2024.

03. This Court has held therein that the Appellate Authority cannot entertain an appeal under Section 107 of the CGST ACT of 2017 against a decision or order of the adjudicating authority, if the same is filed beyond period of four months from the date such decision or order is communicated to the person aggrieved.

04. This Court further held that, in an appropriate case of exceptional and extraordinary nature, it may, in exercise of its extraordinary equitable jurisdiction under Article 226 of the Constitution of India, condone the delay and direct the Appellate Authority to decide the appeal on merits.

05. With a view to find out as to whether the petitioner has made out a case of such exceptional nature as would warrant invocation of extraordinary jurisdiction vested in this Court under Article 226 of the Constitution of India, we have gone through the application for condonation of delay filed before the Appellate Authority.

06. It is pleaded by the petitioner that during August 2024 the father of the petitioner was suffering from serious medical illness and was continuously under medical care and hospitalization. The petitioner was solely responsible for his treatment and had to frequently travel between the hospital and home.

07. It is also pleaded that there was no formal intimation of the impugned order by the adjudicating authority and, therefore, the petitioner could not take immediate steps for filing the appeal

in time. That is the sum and substance of the explanation tendered by the petitioner for filing the appeal after a delay of 317 days.

08. From a reading of the application, it is abundantly clear that the impugned order was passed on 20.08.2024 and the same was served upon the petitioner through GST Portal and, therefore, was well within the knowledge of the petitioner. In the application, the petitioner has claimed that his father was hospitalized during the relevant period i.e., August, 2024, whereas the medical record appended with the application would show some private consultations with one Dr. Mushtaq Ahmad Margoob which pertain to the period from 2021 to April 2024.

09. Be that as it may, the ailment which the father of the petitioner was suffering from was not of such a nature as would have disabled the petitioner completely to file the appeal within time. The cause shown, therefore, does not fall within the term “exceptional circumstances” warranting invoking of Article 226 of the Constitution of India to condone delay beyond the statutory period as has been prescribed under the CGST Act. The issue is squarely covered by the judgment passed in **Jatinder Singh** (supra) and does not call for any further discussion.

10. For the foregoing reasons, we find no merit in this petition and the same is, accordingly, *dismissed*.

(SANJAY PARIHAR) (SANJEEV KUMAR)
JUDGE JUDGE

SRINAGAR:

05.05.2026

“Mir Arif”