

**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT
JODHPUR**

D.B. Civil Writ Petition No. 672/2026

Shri Bhadariyarai Enterprises, Through Proprietor Bhamar Singh
S/o Kushal Singh, Aged 56 Years R/o 468, Tebar Nadi, Babtara,
Jalore, Rajasthan - 343022

-----Petitioner

Versus

1. The Union Of India, Through Secretary, Ministry Of Finance, Department Of Revenue, North Block, New Delhi - 110001.
2. The Gst Council Through The Chairman, Secretariat, 5Th Floor, Tower Ii, Jeevan Bharati Building, Janpath Road, Connaught Palace, New Delhi - 110001.
3. The Assistant Commissioner, Circle- Jalore, Ward-I, Rajasthan.
4. Office Of The Appellate Authority, State Tax, Jodhpur.
5. The State Of Rajasthan, Through Commercial Taxes Department, Jaipur.

-----Respondents

For Petitioner(s)	:	Ms. Perna Chopra, through V.C. Mr. Dinesh Kumar Joshi Mr. Shashi Vaishnav
For Respondent(s)	:	Mr. Mahaveer Bishnoi, AAG Mr. Rajat Arora Mr. Lucky Rajpurohit

**HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE SUNIL BENIWAL**

Order(Oral)

27/03/2026

Per : Arun Monga, J

1. The petitioner herein, inter alia, seeks a direction commanding respondent No.4 to condone the delay of 437 days in

filing the appeal against the Order-in-Original dated 03.05.2024 (Annexure-4), passed by the Assistant Commissioner, Jalore, whereby order for cancellation of registration issued against the petitioner. The appeal against the said order was filed on 15.10.2025. However, the Appellate Authority vide order dated 07.11.2025 dismissed the appeal on the ground of limitation as it does not have the power to condone the delay of 437 days in filing the appeal.

2. Learned counsel for the petitioner submits that the delay in filing the appeal occurred due to unavoidable and bona fide circumstances beyond the control of the petitioner. During the relevant period, the tax-payer as well as his accountant were suffering from health issues, which significantly hampered their ability to attend to financial and legal matters. As a result, they were unable to establish proper communication with the tax consultant and seek timely professional guidance.

2.1 Owing to these circumstances, the petitioner remained unaware of the applicable statutory timelines for filing the appeal and could not take necessary steps within the prescribed period. The delay was neither intentional nor due to any negligence, but was caused solely by the genuine difficulties faced during the said period. It is, therefore, most respectfully prayed that the delay in filing the appeal be kindly condoned in the interest of justice.

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

4. Learned Counsel for the petitioner, relying on the various Division Bench judgments of this very Court in **M/s M R Traders**

v. UOI¹, M/s Molana Construction Company v. Central Goods and Service Tax Department & Ors², Man Singh Tanwar v. Commissioner, Central goods and Services Tax Department & Ors.³, RPC PSIPL JV Vs. State of Rajasthan & Ors⁴ and RPC PSIPL JV Vs. State of Rajasthan & Ors⁵ argues 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.

5. Learned counsel for the respondents opposes the above submission and contends that the assessment order has rightly been passed, appeal is now barred by limitation.

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 Act, however, considering the reasons owing to which the petitioner could not file 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 premise, following the consistent view as already taken by this Court, *ibid*, we allow the present writ petition to the extent of condoning the delay of 437 days in filing of the appeal by the petitioner.

1 D.B. CWP 4558/2025/SCC

2 D.B. CWP 12076/2024

3 D.B. CWP 14658/2024

4 D.B. CWP 7260/2025

5 D.B. CWP 11794/2025

8. Accordingly, the impugned appellate order dated 07.11.2025 is set aside. Delay of 437 days in filing of the appeal is condoned. The Appellate Authority is directed to entertain the appeal of the petitioner and adjudicate the appeal on merits.

9. Stay petition and all pending application stands disposed of.

(SUNIL BENIWAL),J

(ARUN MONGA),J

10-Anshul/-