HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

D.B. Civil Writ Petition No. 7283/2025

Prahlad Oil Mills, Station Road, Fatehnagar, Udaipur, Through Its Proprietor Smt. Kanta Devi Agarwal Wife Of Shri Om Prakash, Aged About 75 Years, Resident Of Ward No 13, Fatehnagar, Udaipur (Rajasthan).

----Petitioner

Versus

1. The Superintendent, Central Goods And Service Tax, Range-V, Udaipur, Rajasthan.
2. Union Of India, Through Its Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi.
3. Goods And Service Tax Council, Through Its Secretary, 5 Th Floor, Tower-Ii, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110001
4. State Of Rajasthan, Through The Secretary, Department Of Finance, Secretariat, Jaipur
5. Joint Commissioner (Appeals), Central Goods And Service Tax, New Jodhpur Industrial Area, Jodhpur, Rajasthan.

----Respondents

For Petitioner(s)	:	Mr. Kanishk Singhvi Mr. Avdhesh Parashar
For Respondent(s)	:	Mr. Nilesh Choudhary for Mr. Kuldeep Vaishnav Mr. Lucky for Mr. Rajat Arora Mr. Mahaveer Bishnoi, AAG Mr. Harshvardhan Singh

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

<u>Order (Oral)</u>

<u>16/04/2026</u>

Per: Arun Monga, J

1. The petitioner herein, *inter alia*, seeks a direction commanding respondent No.5 to condone the delay of 418 days in

filing the appeal against the Order-in-Original dated 09.06.2023 (Annexure-2), passed by the Superintendent, Udaipur, whereby order for cancellation of GST registration was issued against the petitioner. The appeal against the said order was filed on 25.11.2024. However, the Appellate Authority vide order dated 10.12.2024 dismissed the appeal on the ground of limitation as it does not have the power to condone the delay 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. The petitioner is a 75 years old senior citizen. She has been suffering from medical ailments. Due to which she was unable to properly attend to legal matters. Further, owing to lack of awareness and knowledge, the impugned order did not come to her notice in time, thereby preventing her from filing the appeal within the prescribed period of limitation. The delay is thus occasioned by genuine and sufficient cause, and not due to any negligence or lack of diligence on the part of the petitioner.

2.1 Owing to these circumstances, the petitioner 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 Molana**

Construction Company v. Central Goods and Service Tax Department & Ors[1], **Man Singh Tanwar v. Commissioner, Central goods and Services Tax Department & Ors.**[2], **RPC PSIPL JV Vs. State of Rajasthan & Ors**[3] and **RPC PSIPL JV Vs. State of Rajasthan & Ors**[4] 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 judgments cited above in para 4 of preceding part of instant order, this Court, while allowing the writ petitions, issued directions to entertain the appeal on merits.

8. In the context of present case, where cancellation of GST registration results in loss of livelihood, reference may also be had to another judgment of this Court in **M/s M R Traders v. UOI**[5]. For ready reference, relevant portion thereof is reproduced hereinbelow:-

1 2024 SCC OnLine Raj 3938
2 D.B. CWP 14658/2024
3 D.B. CWP 7260/2025
4 D.B. CWP 11794/2025
5 2026 SCC OnLine RAJ 2115

> *"11.5. The distinction, therefore, is not one of sympathy or sufficiency of cause, but of jurisdictional competence. While constitutional courts, exercising plenary powers under Article 226 of the Constitution of India, may in appropriate cases condone delay so as to prevent a complete denial of remedy, such constitutional elasticity cannot be transposed into the statutory framework governing the Appellate Authority.*
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> *11.6. Thus, we are of the opinion that the statutory scheme under Section 107 admits of no discretion with the appellate authority to grant extension beyond the expressly prescribed period. The application of the Limitation Act stands unequivocally excluded by necessary implication. Accordinly, we hold that the Appellate Authority does not possesses the unrestricted discretion under Section 5 of the Limitation Act to condone delay beyond the ceiling prescribed in Section 107(4).*
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> *12. It is also pertinent to note that the CGST Act is not a statute enacted solely for revenue collection. It represents a comprehensive fiscal reform intended to consolidate multiple indirect taxes and, at the same time, to facilitate trade, commerce, and business continuity. This legislative intent is clearly discernible from the scheme of the Act, particularly the provisions relating to revocation of cancellation of registration under Section 30 and appellate remedies under Section 107. The emphasis of the statute is thus not merely punitive compliance, but regulated facilitation of economic activity. Any interpretation which renders statutory remedies illusory on hyper-technical grounds would defeat the very purpose of the enactment.*
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> *13. Cancellation of GST registration or missed appellate deadlines should not permanently debar a taxpayer from the GST framework, especially where the taxpayer intends to comply by filing returns, paying taxes, interest, and penalties, and rectifying defaults. In such cases, denial of opportunity to an assessee undermines the inclusive and facilitative objective of the GST regime. Non-restoration of GST registration in such cases also directly impairs the assessee's ability to conduct business, earn a livelihood and leads economic paralysis, thus, violating Articles 14 and 21 of the Constitution by imposing disproportionate and unreasonable hardship."*

9. 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 418 days (after granting relaxation of 120 days under Section 107 of CGST Act) in filing of the appeal by the petitioner.

10. Accordingly, the impugned appellate order dated 10.12.2024 is set aside. Delay of 418 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.

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

(SUNIL BENIWAL),J **(ARUN MONGA),J**

92-neha/-