HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

D.B. Civil Writ Petition No. 9130/2024

Maruti Sales Corporation, Having Its Registered Place Of Business At Dharm Raj Marble, Kelwa Amet Road, Near Mega Marble, Bamantukra, Rajsamand, Rajasthan, 313334 Through Its Proprietor Vishal Vaishnav C/o Hanvan Kumar, Aged About 26 Years, R/o Garba Chouk, Muglana, Tonk, Rajasthan - 304001.

----Petitioner

Versus

1. Commissioner, Central Goods And Services Tax, Jaipur
2. Superintendent, Circle-A, Rajsamand- Ward Ii, Rajsamand, Rajasthan.

----Respondents

For Petitioner(s)	:	Mr. Priyansh Arora
For Respondent(s)	:	Mr. Mahaveer Bishnoi, AAG Mr. Kuldeep Vaishnav Mr. Arpit Samaria for Mr. N.S. Rathore, AAG

HON'BLE MR. JUSTICE ARUN MONGA

HON'BLE MR. JUSTICE SUNIL BENIWAL

Order

24/03/2026

1. The petitioner herein, inter alia, seeks a direction commanding respondents to entertain the appeal and also condone the delay and allow the filing of appeal against the impugned order dated 21.09.2023 (Annexure-3), passed by the A, Rajsamand- Ward II, whereby the GST Registration of the petitioner was cancelled. The appeal against the said order could not per force be filed before the Appellate Authority as the online status of the appeal would reveal that the same is time-barred. The petitioner is thus left remediless. Hence, the petitioner, without availing the remedy of appeal, has preferred this instant writ petition.

2. Learned counsel for the petitioner submits that the delay in filing the present appeal has occurred due to circumstances beyond the control of the petitioner. The appeal against the impugned Order-in-Original dated 21.09.2023 could not be filed within the prescribed limitation period as stipulated under the statutory provisions, which required the same to be filed within a period of three months, along with a further condonable period of one month. The delay in filing the present appeal is neither wilful nor deliberate.

2.1 Learned Counsel for the Petitioner argues that the cancellation of GST registration virtually sounds the death knell of a business and gravely impacts the Petitioner’s reputation and commercial relations. Such an irreversible action, coupled with denial of effective statutory remedy, is *ex facie* arbitrary and violative of Articles 14, 19(1)(g), and 21 of the Constitution of India, thereby warranting interference by this Hon’ble Court in exercise of its extraordinary jurisdiction.

2.2 Learned counsel further argues that the statutory scheme under the GST Act provides for revocation of cancellation under Section 30 within prescribed timelines; however, the petitioner was effectively precluded from availing such remedy as the show-cause notice itself was vague and bereft of reasons, making it impossible for the Petitioner to furnish a meaningful response or participate in the adjudication process. It is submitted that had proper details been provided, the petitioner could have demonstrated that the allegations were wholly unfounded. In the absence of such disclosure, the entire process stands vitiated. Moreover, with the appellate remedy also having become time-barred and the Tribunal mechanism not being functional, the Petitioner is left without any remedy, which is manifestly unreasonable.

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. UOI**[1], **M/s Molana Construction Company v. Central Goods and Service Tax Department & Ors**[2], **Man Singh Tanwar v. Commissioner, Central goods and Services Tax Department & Ors.**[3], **RPC PSIPL JV Vs. State of Rajasthan & Ors**[4] **and RPC PSIPL JV Vs. State of Rajasthan & Ors**[5] 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. In course of arguments learned counsel for the petitioner on a Court query posed to him would submit that upon expiry of the period of appeal, the appeal was not entertained by the respondents since the same is to be filed online and upon expiry of the limitation the online portal does not accept any filing. Accordingly, the petitioner was compelled to file the writ petition before this Court.

1 2026 SCC OnLine Raj 2115
2 D.B. CWP 12076/2024
3 D.B. CWP 14658/2024
4 D.B. CWP 7260/2025
5 D.B. CWP 11794/2025

6. Learned counsels for the respondents oppose the above submission and contends that the impugned order has rightly been passed and appeal is now barred by limitation.

7. 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/CGST Act, 2017, however, considering the reasons owing to which the petitioner could not submit 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.

8. In the judgments cited above, this Court, while allowing the writ petitions, have issued directions to entertain the appeal on merits.

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 40 days in filing of the appeal by the petitioner.

10. It seems that the delay of 40 days given is beyond control of the petitioner not a deliberate step not to seek the appellate remedy. Accordingly, the Appellate Authority is directed to now entertain the appeal of the petitioner and adjudicate the same on merits.

10. Stay petition and all pending application(s), if any, stand(s) disposed of.

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

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