

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

D.B. Civil Writ Petition No. 14729/2025

M/s Gulshan Steel Industries, through Proprietor Noshad Ali S/o Syed Harun Ali, aged about 33 Years, r/o near Pandit Dharam Kanta, Kothari Hospital, Pratap Basti, Bikaner, (Rajasthan).

-----Petitioner

Versus

1. Union of India, through Secretary, Finance, Ministry of Finance, North Block, New Delhi 110001.
2. The GST Council, through the Chairman, Secretariat, 5th Floor, Tower IInd, Jeevan Bharti Building, Janpath Road, Cannaught Palace, New Delhi - 110001.
3. Deputy Commissioner, State Tax, Circle-C, Bikaner.
4. Appellate Authority, State Tax, Bikaner.

-----Respondents

For Petitioner(s)	:	Mr. Hemant Solanki Mr. Vikas Rakecha Mr. Gajendra Sharma
For Respondent(s)	:	Mr. Mahaveer Bishnoi, AAG

**HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MRS. JUSTICE SANGEETA SHARMA**

Order

26/08/2025

1. By way of present writ petition, the petitioner has challenged the order dated 01.07.2025 whereby the Appellate Authority has rejected petitioner's appeal by observing the same to be time barred.
2. Learned counsel for the petitioner submitted that the Appellate Authority was not legally justified in rejecting the petitioner's appeal on the ground of delay as there were valid reasons justifying the delay.

3. On Court's query as to what were the compelling reasons for which the petitioner could not prefer the appeal within the prescribed time, learned counsel was unable to show any reason, let alone satisfy - he submitted that due to lack of knowledge, the petitioner failed to prefer the appeal in time. Learned counsel has also failed to show application (if any) seeking condonation of delay.

4. If the order impugned dated 01.07.2025 is perused, it is apparent that the petitioner himself had requested the Appellate Authority to reject his appeal. It will not be out of place to reproduce relevant part of the order:-

“अपीलार्थी व्यवहारी द्वारा दिनांक 30.06.2025 को प्रार्थना-पत्र प्रस्तुत कर निवेदन किया गया कि उक्त अपील 120 दिन बाद जी.एस.टी. पोर्टल पर ऑन लाईन दर्ज कराई गई है। अतः आपसे निवेदन है कि उक्त अपील को निरस्त करने की कृपा करे, ताकि आगे माननीय उच्च न्यायालय में आवेदन कर सके।

अपीलार्थी द्वारा प्रस्तुत अपील अधिनियम की धारा- 107(1) में वर्णित प्रावधान के अनुसार निर्धारित समयावधि के पश्चात प्रस्तुत की गयी है। अधिनियम की धारा-107(1) के अनुसार—

“Any person aggrieved by any decision or order passed by any decision or order passed under this act or State Goods and Services Tax Act or the Union Territory Goods and Service Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.”

अपीलार्थी द्वारा प्रस्तुत उक्त अपील अधिनियम में वर्णित प्रावधानों के अनुसार निर्धारित समयावधि में प्रस्तुत नहीं की गयी है। अतः उक्त अपील 3 माह से अधिक की देरी से दायर किये जाने के कारण अस्वीकार (Reject) की जाती है।”

5. In view of the facts obtaining in the present case and considering that no reason for the delay has been furnished by the petitioner, the writ petition is dismissed being bereft of merits.

(SANGEETA SHARMA),J

(DINESH MEHTA),J

10-amit/-