**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**

D.B. Civil Writ Petition No. 3831/2026

CNR: RJHC020194332026 | URN: CW / 8593U / 2026

M/s. Sadhana Builders And Building Material Suppliers, Through Its Sole Proprietor, Mr. Dhani Ram S/o. Mr. Bhagwan Singh, Aged About 47 Years, R/o. Kumher, Village Nagala Khuleta Post Mudota Baya Sewar Sewar Khurd, Bharatpur, Rajasthan.

----Petitioner

Versus

1. Union Of India, Through Principal Chief Commissioners Of Central Goods And Services Tax, Government Of India Ministry Of Finance (Department Of Revenue) Central Board Of Indirect Taxes And Customs GST Policy Wing, New Delhi.
2. State Of Rajasthan, Through Chief Commissioner GST And Central Excise (Jaipur Zone), Jaipur, NCR Building, Statue Circle, Jaipur-302005 (Raj.)
3. The Superintendent GST, Range XXV Bharatpur, Rajasthan.

----Respondents

For Petitioner(s)	:	Mr. Rohit Rajliwal, Adv. Mr. Mayank Singhal, Adv.
For Respondent(s)	:	Ms. Mahi Yadav, AAG with Ms. Chelsi Agarwal, Adv. Mr. Rakesh Choudhary, Adv.

HON'BLE MR. JUSTICE ARUN MONGA

HON'BLE MR. JUSTICE ASHUTOSH KUMAR

Order (Oral)

24/07/2026

Per: Arun Monga, J.

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-in-Original dated 13.12.2024 (Annexure-5), passed by the Superintendent GST Range-XXV Bharatpur, whereby 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. Aggrieved by the same petitioner filed this instant writ petition on 23.02.2026.

2. Learned counsel for the petitioner submits that the petitioner could not prefer the appeal within the prescribed period as, during the relevant period, his business suffered a severe downturn owing to the lack of construction contracts, delayed realization of payments from clients and the overall slowdown in the construction sector. Consequently, the petitioner's turnover drastically reduced and, in certain months, there were virtually no outward taxable supplies, resulting in acute financial hardship.

2.1 He further submits that the petitioner's wife was suffering from serious medical complications requiring continuous treatment, hospital visits and constant care. Being the sole earning member and caretaker of the family, the petitioner was under severe financial, emotional and mental distress. Owing to these circumstances, he was also unable to engage the services of a Chartered Accountant or tax consultant on a regular basis, which contributed to the delay in complying with the statutory requirements and, consequently, in filing the appeal within the prescribed period. The delay is neither wilful, deliberate nor intentional, but has occurred for reasons beyond the Petitioner’s control. 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:-

> *"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*

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 2025 SCC OnLine RAJ 2115

as to prevent a complete denial of remedy, such constitutional elasticity cannot be transposed into the statutory framework governing the Appellate Authority.

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).

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.

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 in filing of the appeal by the petitioner. Accordingly, the Appellate Authority is directed to now entertain the appeal of the petitioner and adjudicate the same on merits, if the appeal is filed within 30 days of the instant order being uploaded on the website of this Court.

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

(ASHUTOSH KUMAR),J **(ARUN MONGA),J**

19/Ashwani