HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 8012/2026

CNR: RJHC020401402026 | URN: CW / 17593U / 2026

Eptisa Servicios De Ingenieria Sl., Having Current Address At Unit No. 018 Situated At Quattro Gateway, Ground Floor, Plot No. 397, Udyog Vihar, Phase - 03, Gurugram-122022, Haryana Earlier At Flat No. 102, Plot No. 158, Doctors Colony, Opposite Jain Mandir, Heera Nagar Road, Near Ajmer Road, Jaipur, Rajasthan, 302021, Through Its Authorized Signatory Mr. Girish Chandra Joshi Son Of Leela Dhar Joshi, Aged About 54 Years, Presently Employed And Designated As Regional Head For India And Sri Lanka

----Petitioner

Versus

1. Union Of India, Through The Secretary, Ministry Of Finance, Department Of Revenue, Udyog Bhawan, New Delhi.
2. Assistant Commissioner, C.g.s.t Division Vaishali Nagar, (Earlier Division-G), Jaipur, Rajasthan
3. State Of Rajasthan, Through Its Finance Secretary, Finance Department, 1St Floor, Main Building, Government Secretariat, Janpath, Jaipur, Rajasthan

----Respondents

For Petitioner(s)	:	Mr. Nikhil Gupta, through V.C., Ms. Apeksha Bapna, Mr. Rohan Chatter
For Respondent(s)	:	Ms. Mahi Yadav, AAG assisted by Ms. Chelsi Agarwal, Mr. Shivam Sharma, Mr. Raghav Sharma, Mr. Khem Chand Sharma, Mr. Ajay Shukla, Ms. Jyoti Sharma

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HON'BLE MR. JUSTICE ARUN MONGA

HON'BLE MR. JUSTICE ASHUTOSH KUMAR

Order

23/07/2026

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 orders dated 11.02.2023 passed by the Assistant Commissioner, State Tax, Jaipur, whereby GST demand of

Rs.1,31,04,932 /- for Financial Year 2017-18, was raised on the account of wrongful availment and utilization of Input Tax Credit by the petitioner. The appeal against the said orders 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 and has preferred this instant writ petition 25.04.2026.

2. Learned counsel for the petitioner submits that the statutory appeal could not be filed within the prescribed period as the Impugned Order dated 11.12.2023 was never duly communicated to the petitioner. He contends that the order was passed ex parte without affording the petitioner an opportunity to file a reply or of personal hearing as mandated under Section 75(4) of the Act. Further, the order was not uploaded under the relevant case ID on the GST portal, but was instead uploaded separately under the "Additional Notices and Orders" tab, of which the petitioner had no knowledge.

2.1 Learned counsel for the petitioner further submits that, since the petitioner's GST registration had already been cancelled, the petitioner was not regularly accessing the GST portal. Upon noticing the Show Cause Notice dated 29.09.2023 in October 2024, the petitioner bona fide believed that the proceedings were still pending as no adjudication order was reflected against the said notice. Accordingly, the petitioner submitted a reply to the Show Cause Notice on 29.10.2024, which was subsequently uploaded on the GST portal on 19.05.2025, seeking dropping of the proceedings. It was also pointed out that the GST portal continued to display the status of the case as "Pending for Order".

2.2 Learned counsel for the petitioner submits that although the Department issued a recovery letter dated 12.02.2026, the same was noticed by the petitioner only on 12.03.2026, as it had been received in the spam folder of the petitioner's email. In the meantime, on 20.02.2026, the petitioner received a communication from its banker regarding a recovery notice in Form GST DRC-13, which was the first occasion when the petitioner became aware of the Impugned Order dated 11.12.2023. He contends that the delay in filing the statutory appeal occurred solely due to the non-communication of the Impugned Order and not on account of any negligence or inaction on the part of the petitioner.

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

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

directed to be considered on merits after condoning the delay by this Court.

5. 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.

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/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.

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

8. 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.

9. Accordingly, the Appellate Authority is directed to entertain the appeal of the petitioner and adjudicate the same on merits, provided the appeal is filed within 30 days from the date of uploading of this order on the web portal of this Court.

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

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

11/KESHAV/RACHNA