HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 18452/2025
CNR: RJHC021043222025 | URN: CW / 41672U / 2025

M/s Brijwasi Stone Grit Udyog, Through Its Authorised Signatory Sh. Shabbir Khan (Partner) Having Its Registered Office At Village Chinawada, Tehsil-Pahadi, District-Bharatpur (Rajasthan).

----Petitioner

Versus

1 The Joint Commissioner, State Tax, Circle-A, Bharatpur, Situated At Kar Bhawan, Man Singh Circle, Infront Of Badan Singh Public School, Bharatpur (Rajasthan).

2 Union Of India, Through Its Secretary (Revenue), Ministry Of Finance, Department Of Revenue, Government Of India, Situated At North Block, New Delhi - 110001.

3 State Of Rajasthan, Through Finance Secretary (Revenue), Finance Department, Government Of Rajasthan, Situated At 1St Floor, Main Building, Government Secretariat, Janpath, Jaipur - 302005

4 Goods And Services Tax Council, Through Chairman, 5Th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

----Respondents

For Petitioner(s)	:	Mr. Akshay Dutt Sharma and Mr. David Mehla for Mr. Sandeep Singh Shekhawat
For Respondent(s)	:	Ms. Mahi Yadav, AAG with Ms. Chelsi Agarwal Ms. Aditi Lodha, Sr. Standing Counsel

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE ASHUTOSH KUMAR

Order(Oral)

22/07/2026

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 24.10.2024

(Annexure-1), passed by the Joint Commissioner, Circle A, Bharatpur, whereby GST demand of Rs.15,85,734 /- for Financial Year 2020-21, was raised on the account of short pay of GST on Royalty and DMFT by the petitioner. 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. Aggrieved by the same, petitioners filed this instant writ petition on 25.11.2025.

2. The learned counsel for the Petitioner submits that the appeal could not be filed within the prescribed period as the impugned ex parte order passed under Section 74(9) of the RGST Act, 2017 was never served upon the Petitioner. Although the order was uploaded on the GST Common Portal, no physical copy was served, and the contact details reflected on the GST portal belonged to the Petitioner's former GST consultant. Consequently, the Petitioner remained unaware of the adjudication proceedings and the passing of the impugned order and was deprived of an opportunity to contest the matter.

2.1. The learned counsel further submits that the Petitioner first came to know of the impugned order only on 04.09.2025, when the Respondent Department attached the Petitioner's bank account. Upon inquiry, the Petitioner was informed that the attachment had been made pursuant to the impugned order. It is, therefore, contended that the delay in filing the appeal occurred solely due to lack of knowledge of the order and not on account of any negligence or deliberate 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 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.

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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

9. Accordingly, the Appellate Authority shall now entertain the appeal of the petitioner and adjudicate the same on merits, provided the same is filed within 30 days of the instant order being uploaded on the website of this Court.

10. All pending application(s) stand disposed of.

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

28/TUSHAR KUMAWAT