

HIGH COURT OF JAMMU & KASHMIR AND LADAKH AT JAMMU

CJ Court

**WP(C) No. 133/2026
CM No. 320/2026**

**Reserved on: 31.01.2026
Pronounced on: 05.02.2026
Uploaded on: 05.02.2026**

Whether the operative part or full judgment
is pronounced: Full judgment.

**M/s Navayuga Engineering Company
Limited** (A company incorporated under the
provisions of Companies Act, 1956) 363
Sector 4 Channi Himmat Jammu-180015
Through authorized signatory Mr. Sridhar
Das Age 62 years S/o Sh. Manindra Chandra
Das R/o 193 Indira Gandhi Road Konnagar
M Hooghly, West Bengal-712235

.....Appellant(s)/Petitioner(s)

Through: Mr. Sachin Sharma, Advocate.

Vs

- 1. Union Territory of J and K** Through
Additional Chief Secretary Finance
Department, Civil Secretariat Jammu.
- 2. Commissioner of State Taxes** 2nd Floor Respondent(s)
Excise and Taxation Department Railway
Head Complex Panama Chowk Gandhi
Nagar Jammu-180012.
- 3. Dy. Commissioner of State Taxes
(Appeals-1)** 2nd Floor Excise and
Taxation Department Railway Head
Complex Panama Chowk Gandhi Nagar
Jammu-180012.
- 4. State Tax Officer** Circle H, Ground
Floor Excise and Taxation Office
Railway Head Complex Panama Chowk
Gandhi Nagar, Jammu.

Through: Ms. Sagira Jaffer, Assisting counsel to
Mrs. Monika Kohli, Sr. AAG

**Coram: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJNESH OSWAL, JUDGE**

JUDGMENT

'OSWAL-J'

1. Order dated 17.01.2025 passed by respondent No. 4 was assailed by the petitioner through the medium of WP(C) No. 663/2025, titled, '*M/s Navayuga Engineering Co. Ltd. vs. UT of J&K & Ors.*' and the writ petition was disposed of by a Co-ordinate Bench of this Court vide order dated 11.04.2025, whereby STO concerned was directed to consider the reply, if any, submitted by the petitioner to the impugned show cause notice and pass appropriate orders within a period of four weeks in accordance with law. The petitioner was left free to work out the remedy against any such order to be passed by the STO concerned. In respect of an appealable order, the time spent by the petitioner before the Court was directed not to be reckoned towards calculating the period of limitation.
2. Thereafter, the petitioner assailed the order dated 17.01.2025 before respondent No. 3 through the medium of appeal accompanied with an application seeking condonation of delay in filing the appeal but the same was dismissed by respondent No. 3 on the ground of it being time barred vide order dated 19.01.2026.
3. The petitioner has assailed the order dated 19.01.2026 primarily on the ground that the last date for filing of appeal after excluding 26 days was 12.05.2025 but in terms of Section 107(4) of J&K SGST, 2017/CGST Act 2017, the delay till 11.06.2025 in filing the appeal could have been condoned by respondent No. 3 but respondent No. 3 dismissed the

application along with the appeal despite the fact that the delay in filing the appeal was fully explained and there was no deliberate attempt on the part of the petitioner to file the appeal beyond the period of limitation. It is urged that there was only marginal delay of 15 days, which could have condoned in terms of Section 107(4) of the Act, particularly in view of the proper explanation tendered by the petitioner.

4. Notice.
5. Ms. Sagira Jaffer, Assisting counsel to Mrs. Monika Kohli, learned Sr. AAG waives notice. After receiving instructions, she has submitted that in view of the legal point involved, the respondents would not file the response and as such, the matter may be finally considered on the basis of record.
6. Heard and perused the record.
7. The limitation period for the order dated 17.01.2025 originally expired on 16.04.2025. However, the petitioner spent 26 days i.e. from 17.03.2025 to 11.04.2025, in pursuing a writ petition before this Court. In terms of order of the Coordinate Bench to exclude this time, the last date for filing the appeal stood extended to 12.05.2025. Consequently, the present appeal having been filed on 28.05.2025 suffers from a delay of 15 days, for which condonation was sought.
8. A perusal of the order impugned reveals that respondent No. 3 has taken note of the cause projected by the petitioner regarding Indo-Pak conflict during May, 2025 but has observed, as to why the petitioner did not prefer the appeal before 07.05.2025 and on that ground only, dismissed the application seeking condonation of delay along with the appeal. In terms of

Section 107(4) of the Act, the Appellate Authority, if satisfied that the appellant was prevented from presenting the appeal within the aforesaid period of three months or six months as the case may be, can allow it to be presented within a period of one month, meaning thereby, that if the appellant demonstrates sufficient cause preventing him from presenting the appeal within three months/six months, the appeal can be presented within a further period of one month.

9. The grounds urged in the Petitioner's application for condonation of delay can neither be termed as imaginary nor fanciful. Given that the delay was a mere 15 days, Respondent No. 3 erred by adopting a hyper-technical approach to 'knock out' the appeal at the threshold. Such a dismissal is contrary to the spirit of Section 107(4) of the Act, which explicitly permits the condonation of delay within an extended one-month window. Since the limitation period (after legal exclusions) expired on 12.05.2025, the Respondents' insistence that the appeal should have been preferred by 07.05.2025 is logically flawed and legally unsustainable; it effectively curtails the statutory period granted to the Petitioner.
10. Accordingly, we set aside the order dated 19.01.2026 and condone the delay in filing the appeal and remit the matter to respondent No. 3 for adjudication of the appeal on merits.
11. **Disposed of.**

(RAJNESH OSWAL)
JUDGE

(ARUN PALLI)
CHIEF JUSTICE

Jammu
05.02.2026
Neha-II

Whether the order is speaking:
Whether the order is reportable:

Yes/No.
Yes/No