2026:UHC:5386-DB

IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL

THE HON'BLE CHIEF JUSTICE MR. MANOJ KUMAR GUPTA

AND

THE HON'BLE JUSTICE MR. SUBHASH UPADHYAY

July 06, 2026

Writ Petition (M/B) No.546 of 2026

Mohd. Alam ----Petitioner

Versus

The Assistant Commissioner & Others ----Respondents

Presence:-
Dr. Govind Singh Latwal, learned counsel for the petitioner
Ms. Puja Banga, learned Standing Counsel for the State/Revenue Department.

JUDGMENT : (per Mr. Manoj Kumar Gupta, C. J.)

1. The present writ petition is directed against the order-in-original dated 14.12.2023 issued in Form GST DRC-07 under Section 73 of CGST Act, whereby a demand of ₹ 64,816.00 has been raised against the petitioner for the tax period July 2017 to March 2018. The petitioner has also challenged show cause notice dated 22.02.2023, on basis of which, the order has been passed. Certain other consequential reliefs have also been sought.

2. The appeal filed by the petitioner against the said order u/s 107 of the Act has been dismissed by the Joint Commissioner, Appeal (G.S.T.), State Tax, Haldwani, by order dated 12.05.2026, on the ground of limitation.

3. Admittedly, the limitation for filing appeal is three months and which could be extended by a further period of one

month for sufficient reasons. In the instant case, the appeal was filed by the appellant on 12.12.2025 i.e. almost after two years of passing of the order-in-original. The appeal was beyond time by almost 01 year 08 months. In such circumstances, we find no illegality in the order of the Appellate Authority dismissing the appeal as barred by limitation.

4. As the remedy of appeal provided under the Statute has been lost by the petitioner because of inordinate delay and laches and therefore we decline to examine the validity of the order-in-original, otherwise, it would amount to giving undue advantage to a litigant who sleeps over his rights.

5. Accordingly, the writ petition is dismissed.

(MANOJ KUMAR GUPTA, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 06.07.2026

Rajni