IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 1593 OF 2025

New Vaibhav Jwellers ..PETITIONER

VERSUS

The Commissioner, State GST Bhavan
and Others ..RESPONDENTS

....

Mr. S.S. Dixit, Advocate for petitioner
Mr. P.K. Lakhotiya, A.G.P. for respondents

....

CORAM : R.G. AVACHAT AND
NEERAJ P. DHOTE, JJ
DATE : 26th JUNE, 2025

PER COURT :

1. Heard.

2. The petitioner's appeal has been turned down by the appellate authority on the ground of having not been preferred within the prescribed period of limitation. Admittedly, the authority concerned has no power to condone the delay occurred in filing such appeal. It has been pointed out by learned A.G.P. that the petitioner has preferred another appeal before the very authority within a couple of months post decision of the first appeal. Why this has been done so is not explained.

3. Learned counsel for the petitioner submits that it was done so in view of wrong advise given to the petitioner. Be that as it may.

4. The matter needs to be decided on its own merits. Admittedly, the appellate authority does not have jurisdiction to condone the delay occurred in preferring the appeal. Let the matter be heard by the appellate authority before this Court exercises its jurisdiction under section 226 of the Constitution of India. Learned A.G.P. opposes the writ petition.

5. In view of above, the order impugned herein stands set aside. The matter is remitted back to the appellate authority to decide the same on it own merits. The petitioner undertakes to furnish fresh up-to-date returns for a period for which those had already not submitted and pay the outstanding amount.

(NEERAJ P. DHOTE, J.) **(R.G. AVACHAT, J.)**

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