



**118 IN THE PUNJAB AND HARYANA HIGH COURT
AT CHANDIGARH**

CWP-11742-2025 (O&M)
Decided on: 08.12.2025

M/s Shivam Traders

.... Petitioner

versus

Proper Officer-sum-Superintendent, Karnal and another Respondents

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present: Mr. Piyush Hans, Advocate (through VC)
for the petitioner.

Mr. Sourabh Goel, Sr. Standing Counsel with
Ms. Geetika Sharma, Advocate for respondents No.1 and 2.

Lisa Gill, J. (Oral)

1. Prayer in this petition is for setting aside order dated 27.09.2024 (Annexure P-11) passed by Commissioner (Appeals) and order dated 24.03.2023 (Annexure P-9) passed by Office of Assistant Commissioner, CGST Division Karnal.

2. Learned counsel for petitioner vehemently argues that First Appellate Authority has wrongly dismissed the appeal filed by petitioner on the ground of delay, which is stated to be beyond four months. It is submitted that it is incorrectly held that there is a delay of a period beyond four months, which cannot be condoned under Section 107(4) of Central Goods and Services Tax Act, 2017 (for short 'CGST Act').

Learned counsel for petitioner submits that assessment order was passed on 24.03.2023 and it was communicated on 21.04.2023. Period of three months would thus expire on 21.07.2023 and additional period of another month,



benefit of which can be given by First Appellate Authority would come to an end on 21.08.2023 i.e. the date on which appeal was filed by petitioner. It is submitted that relevant documents had been submitted by petitioner to his Advocate but appeal could not be filed by the Advocate as his wife was hospitalised in the month of June and July, 2023 and Advocate was busy taking care of his wife. When petitioner was informed of the same, another counsel was engaged and appeal was filed on 21.08.2023. It is thus submitted that order dated 27.09.2024 be set aside and matter be remanded to First Appellate Authority to be decided on merits.

3. Learned counsel for respondent on advance notice has opposed the writ petition and sought its dismissal.

4. We have heard learned counsel for parties and perused the file with their able assistance.

5. It is to be noted that order dated 24.03.2023 was conveyed to petitioner on 21.04.2023. Therefore, the period of three months provided under the Act for filing an appeal would necessarily come to an end on 21.07.2023. It is well within the jurisdiction of First Appellate Authority to condone further period of one month i.e. up till 21.08.2023, provided sufficient cause can be shown by the assessee seeking condonation of delay. In this aspect, First Appellate Authority has incorrectly held that there is a delay beyond the period of four months as it is a settled position that the date on which the order is communicated/passed has to be excluded while calculating the period in question. However, at the same time, we take note of the fact that petitioner was unable to demonstrate sufficient cause for this delay before the First Appellate Authority. First Appellate Authority in this respect has observed as under:



“12. In this regard it is to be noted that appellant has not submit medical documents and declaration from advocate whose wife was hospitalized. Thus, the reasons for delay given by appellant are not satisfactory and does not show any sufficient cause. The appellant's plea, as presented in the condonation request, is founded on assumptions and presumptions that have no basis in law. The statutory framework under Section 107 of the CGST Act, 2017, does not accommodate such interpretations. The evidence on record unmistakably reveals a glaring lack of any sincere or diligent effort on the appellant's part to exercise this right. The reasons for this failure which remain unexplained, suggest a calculated and deliberate attempt to employ this omission as a pretext for filing appeal late without proving the onus. Such conduct appears to be a strategic maneuver rather than an innocent oversight. Further the appeal has been filed after delay of more than 4 months which cannot be condoned Section 107(4) of the CGST Act-2017.”

6. Perusal of present writ petition reveals that neither any document was attached by petitioner to indicate hospitalisation of wife of the counsel to whom the matter had been entrusted nor is there any such declaration by the counsel. It is pertinent to note that petitioner has not annexed any such document even with present writ petition. We also do not find any detail or even description of the ailment which the counsel's wife may have been suffering from.

7. When faced with the same, learned counsel for petitioner at this stage submits that the petitioner should now be afforded some time to place on record the requisite documents.

8. We do not find any merit in this submission keeping in view the fact



that no such document was firstly placed before the First Appellate Authority. Thereafter writ petition was filed on 11.01.2025 and certain objections had been raised by Registry, which were removed by petitioner after much delay and petition refiled on 25.04.2025. Matter was ultimately listed for hearing on 07.05.2025. No such details of ailment of advocate’s wife or any attending documents were appended till then. Thereafter matter is being adjourned from 07.05.2025 till today at request of learned counsel for petitioner. Still no effort was made by petitioner to place on record any such detail along with supporting documents. Thus, we do not find any justification for adjourning this petition any further as requested for this purpose.

9. Keeping in view the facts and circumstances as above, we do not find any ground for interference in exercise of jurisdiction under Article 226 of Constitution of India.
10. Present petition is accordingly dismissed.
11. Pending application(s), if any, stand(s) disposed of.

(LISA GILL)
JUDGE

08.12.2025
sonia

(MEENAKSHI I. MEHTA)
JUDGE

Whether speaking/reasoned?	Yes/No
Whether reportable?	Yes/No