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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 2801/2025 & CM APPL. 13326/2025 (Interim Relief)
M/S CTC GEOTECHNICAL PRIVATE LIMITED ...Petitioner
Through: Ms. Vibhooti Malhotra, Mr.
Bhuvnesh Satija, Mr. Udit
Sharma and Mr. Aniket
Khanduri, Advs.

versus

ADDITIONAL COMMISSIONER CGST APPEALS -I DELHI
& ANR.Respondents

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Subham Kr.
and Mr. Kuldeep Mishra, Advs.
for CGST.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR

% **ORDER**
05.03.2025

CM APPL. 13327/2025 (Ex.)

Allowed, subject to all just exceptions.

The application is disposed of.

W.P.(C) 2801/2025 & CM APPL. 13326/2025 (Interim Relief)

1. Notice. Although the respondents are stated to have been placed on advance notice, none had appeared on their behalf when the matter was called. We have, consequently, requested Mr. Ojha, learned counsel to accept notice.
2. The writ petitioner is aggrieved by the Order-in-Original which has come to attain finality consequent to the appeal being dismissed on 31 January 2025. The appellate authority has taken the position that when computed from 14 March 2024, the date when the Order-in-Original was passed, the appeal could have at best been filed till 13



June 2024. However, and as the appellate authority itself notes, the appeal was instituted on 15 July 2024. It has in the aforesaid light and bearing in mind the provisions made in Section 107(4) of the Central Goods and Service Tax Act, 2017 [“**Act**”] dismissed the appeal as being barred by limitation.

3. We, however, find that the writ petitioner contends that intimation of the order as well as Goods and Services Tax DRC-07 was served upon them only on 30 April 2024. According to learned counsel, if the limitation were to be computed from that date, the appeal would fall within the time frame as prescribed under Section 107 of the Act.

4. We, however, note that the appellate authority has clearly failed to examine the issue of limitation bearing in mind the aforesaid aspects. In view of the above, we would be of the considered opinion that the ends of justice would merit the order of the appellate authority being set aside with liberty being reserved to the said authority to examine the issue afresh and bearing in mind the contention which is addressed by the writ petitioner and is noticed above.

5. Accordingly, we allow the present writ petition and quash the order of 31 January 2025. The appeal shall consequently stand revived on the board of the appellate authority who may examine the issue of limitation afresh and bearing in mind the submissions noted above.

6. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 05, 2025/DR