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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **W.P.(C) 12852/2024**

SHRI SHYAM ENTERPRISES .....Petitioner

Through: Mr. Nitin Gulati and Ms. Reena Gandhi, Advs.

versus

SALES TAX OFFICER CLASS II / AVATO WARD 84 & ANR. .....Respondent

Through: Mr.Sumit K. Batra, Ms Priyanka Jindal, Advs. For GNCTD

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% 05.12.2025

1. This hearing has been done through hybrid mode.

2. The grievance in this petition is in respect of the rejection of the refund claimed by the Petitioner *vide* impugned order dated 6th March, 2023.

3. Petitioner's appeal against the impugned order has been dismissed by the Appellate Authority *vide* order dated 31st May, 2025 on the ground of limitation as there was a delay to the tune of one month beyond the extended period in terms of Section 107 of the Central Goods and Services Tax Act, 2017 (hereinafter "*CGST Act*").

4. The Court has heard the parties and considered the matter. The total available period for filing of the appeal is 3 + 1 months, in terms of Section 107(1) and Section 107(4) of the CGST Act.

5. The impugned order was dated 6th March, 2023 and the appeal was

filed on 2nd August, 2023.

6. Considering the extent of delay, this Court is of the opinion that the appeal deserves to be heard on merits.

7. Accordingly, the order dated 31st May, 2024 passed by the Appellate Authority is set aside.

8. The appeal is restored to its original number.

9. Let the appeal be decided by the Appellate Authority on merits within a period of 3 months.

10. This petition is disposed of in the above terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 5, 2025/tg/jyh/msh