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

\+ W.P.(C) 16792/2025

RAJESH KUMAR SHARMA INDIVIDUAL NON TAXABLE ENTITY, DIRECTOR A AND T SECURITY SERVICES PVT. LTD .....Petitioner

Through: Mr. A.K. Babbar and Mr. B K. Tripathi, Advs.

Versus

ADDL. COMMISISONER OF CGST DELHI WEST & ANR. .....Respondents

Through: Mr. Akash Panwar, Mr. Lakshay Nagpap, Advs.

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\+ W.P.(C) 16798/2025

VIVEK KUMAR INDIVIDUAL NON TAXABLE ENTITY, DIRECTOR A AND T SECURITY SERVICES PVT. LTD .....Petitioner

Through: Mr. A.K. Babbar and Mr. B K. Tripathi, Advs.

Versus

ADDL. COMMISISONER OF CGST DELHI WEST & ANR. .....Respondents

Through: Mr. Akash Panwar, Mr. Lakshay Nagpap, Advs.

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

O R D E R

% **06.02.2026**

CM APPL. 8222/2026 in W.P.(C) 16792/2025 & CM APPL. 8324/2026 in W.P.(C) 16798/2025 ***(fresh by petr. seeking extension of time to file appeal)***

1. On 18th November, 2025, the writ petition preferred by the petitioners came to be allowed with following directions:-

> *"17. However in the facts of the present case, considering the substantial amount of money which has already been paid by the petitioner, the Court is of the opinion that the petitioner ought to be permitted to avail of the appellate remedy before the GST Appellate Tribunal without any further payment of any amount as pre-deposit.*
> *18. Let the appeal be filed by the petitioner by 25th December, 2025. If the appeals are filed within the said time period, the same shall be considered on merits and shall not be dismissed on the ground of delay."*

2. As such, the appeal was required to be filed by the petitioners by 25th December, 2025, however, in view of the portal not having an appropriate head for accepting the appeal without quoting the GST number, a decision was required to be taken at the end of the respondent thereby providing not only the facilities of accepting the appeal but also by carrying out appropriate changes in the portal in the matter of acceptance of appeal.

3. Accordingly, following decision is taken by the respondent which reads thus:-

> *In this matter, the undersigned is directed to convey that GST Appellate Tribunal Portal is a GSTN based portal and GST No. is mandatory for filing appeal in the portal. However, based on your request, the subject matter was taken into consideration and facility to file an appeal by the Directors of a company as a Non-GST user is finalized by creating a temp id. Development of the facility is underway, and the system is expected to be ready for testing in 30 days tentatively.*
> *The following steps will be completed during this period:*
> *• **User Registration**: Setting up the enrollment process for*

individuals holding Temp-IDs.
*• **Manual Filing Support**: Enabling a workflow for users to file appeals manually when their orders are not found in the online system.*
*• **Data Verification**: Implementing checks to ensure that all manually entered information is accurate and secure.*
*• **Final Internal Review**: Conducting a complete system walkthrough to confirm that all features are stable and ready for use.*
This is for your information, please.

4. As a sequel to the aforesaid decision of the respondent, the portal was made operational and the petitioners can now file an appeal, however, the period within which the appeal was required to be filed has already expired.

5. In the aforesaid facts and circumstances, particularly, the communication which is handed-over by the petitioners reproduced hereinabove issued by the respondent, we deem it appropriate to permit the petitioner to file an appeal by 31st March 2026.

6. The applications stand allowed in the aforesaid terms.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 6, 2026/*sky/sk*