CALCULTA HIGH COURT
<u>IN THE CIRCUIT BENCH AT JALPAIGURI</u>

24.02.2026
Ct. No. 5
S.L. No. 12
SM

WPA 205 of 2026
M/s J J Traders
Versus
Union of India & Ors.

Mr. Pulkit Verma
Mr. Alok Sah
Ms. Pooja Sah
……for the petitioner
Mr. Ratan Banik
Mr. Bishwa Raj Agarwal
……for the respondent no. 1, 2 & 3

1. The writ application has been preferred challenging an order dated 04.02.2026 passed by respondent no. 3 under Section 107 of the Central GST Act, 2017 in GST APL-01 and a further direction upon the respondent no. 3 to adjudicate and decide the appeal bearing number 459/SLG-GST/2025-26 filed by the petitioner under Section 107(1) on merits without going into the question of limitation.

2. Heard the learned counsels for the parties. Learned counsel for the respondents/CGST submits that the department had diligently complied with the High Court order and as such there is no irregularity in the said order.

3. Considering that it is the petitioner who has not complied with the order of the High

Court, it appears that the authority concerned in the impugned order has held as follows.

“I find that the Hon'ble High Court at Calcutta, in the circuit bench at Jalpaiguri vide order dated 10.12.2025 has directed the appellate authority "***If such appeal is filed within a period of one week from date***, *the same shall be decided in accordance with law within a period of four weeks without granting any unnecessary adjournment to the petitioner.*" However the appellant has filed this appeal on 05.01.2026 after 26 days of the Hon'ble Court order dated 10.12.2025.

I find that the appellant has not comply the Hon'ble Court order dated 10.12.2025 and filed the appeal beyond the stipulated time as directed by the Hon'ble Court, hence I am compelled to pass the following order without going into the merits of the case.

ORDER

I summarily reject the instant appeal filed by the appellant M/s. J. J. Traders (Prop. Lukman Ali), Balipukhari, NH 15, Sirajuli, Moila Ali Gaon, Sonitpur, Assam-784117 having Temp. ID: 192500009090TMP & GSTIN 18AXMPA5950C1ZM.

The appeal of M/s. J. J. Traders (Prop. Lukman Ali) stands disposed of accordingly.”

Sd/-
Additional Commissioner
CGST & Central Excise (Appeal)

4. As such, admittedly though the petitioner was directed to file his appeal within one week. The petitioner was late by 19 days and the petitioner's appeal was solely rejected only on the point of limitation and was not considered on merit.

5. Accordingly, the said impugned order dated 04.02.2026 passed by respondent no. 3 under Section 107 of the Central GST Act, 2017 in GST APL-01 is hereby set aside in the interest of justice. The appeal filed is restored to its file with the delay being condoned. The appellate authority shall now proceed to decide the appeal on merit.

6. On hearing the parties concerned and dispose of the same by passing a reasoned order in accordance with law.

7. **The writ application stands disposed of**.

8. Photostat certified copy of this order, if applied for, be furnished expeditiously.

[Shampa Dutt (Paul). J]