Shailaja

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIRCUIT BENCH AT KOLHAPUR

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.18445 OF 2024

M/s. Destiny Builders and Developers through	**]**	
Its authorized Signatory; Akshay Balkrushna Patil	**]**	**Petitioner**
versus		
Union of India through the Secretary/Director	**]**	
Ministry of Finance and others	**]**	**Respondents**

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Mr. Deepak Bapat a/w Ms. Sonali Bapat, for Petitioner.

Mr. Vijay Killedar, for Respondent No.1 – Union of India.

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CORAM : R.G. AVACHAT AND
AJIT B. KADETHANKAR, JJ.

DATE : 14th JANUARY, 2026.

P.C:

1. Heard Mr. Bapat, learned Counsel for the petitioner and Mr. Killedar, learned Counsel for respondents.

2. The petitioner's central G.S.T registration has been cancelled, on account of non payment of GST dues, way back on 28th November, 2022. The petitioner preferred an appeal against the said order under section 107 of the Central Goods and Services Tax Act, 2017(for short "GST Act"). There was delay of one year, one month and eleven days in

preferring the appeal. The Appellate Authority cannot condone the delay beyond the prescribed period of limitation, The same is evident from section 107 (3) and (4) of the GST Act. We, therefore, cannot sit in judicial review of the said order.

3. The fact is, however, that the petitioner is now ready to pay all the dues with statutory interest component thereon. The amount due from the petitioner is unknown. The Authority concerned will, therefore, have to work out the said figure. Judgment of this Court in case of **M/s. Parmatma Steel Centre (A proprietorship concern of Mr. Jitendra Mohanlal Jain) vs. The State of Maharashtra and others**[1] was relied on. In similar set of circumstances, this Court passed the order on 28th July, 2025. We propose to follow the same order although learned Counsel for the respondent – Union of India has strong reservation in that regard. According to him, under the statutory provisions, delay could not be condoned taking recourse to sections 4 to 24 of the Limitation Act and especially in view section 29 (2) of the Limitation Act. To buttress his submission, he relied on the judgment of the Apex Court in case of **Ganesan represented by Its Power Agent G. Rukmani Ganesan Vs. Commissioner, Tamil Nadu Hindu Religious and Charitable Endowments Board and others**,[2].

1 Writ Petition (L) No.23875 of 2023
2 (2019) 7 Supreme Court Cases 108

4. Be that as it may, the matter could not be heard on merits only on the ground that appeal was not filed within the prescribed time. The petitioner has, therefore, approached this Court in Writ Petition. It has already been observed that, we propose to follow the course of action adopted by this Court in **M/s. Parmatma Steel Centre** (supra). In view of the above, following order is passed;

:O R D E R:

(a) Concerned Proper Officer of the CGST shall work out/calculate the amount due from the petitioner towards arrears of GST alongwith component interest/penalty thereon, as of today, and report to this Court within a period of four weeks from the date, the petitioner approaches him.

(b) The amount worked out if readily paid by the petitioner then and there or within a time frame of one week thereafter, the Authority concerned shall restore the registration, which has been cancelled vide order dated 28th November, 2022.

5. List the petition on **4th March, 2026.**

[AJIT B. KADETHANKAR, J.] **[R.G. AVACHAT J.]**