



**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

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CWP-12694-2026 (O&M)**Decided on :27.04.2026**

M/S UK ENGINEERING WORKS

.....Petitioner

Versus

STATE OF HARYANA AND OTHERS

... Respondents

**CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI
HON'BLE MR. JUSTICE YASHVIR SINGH RATHOR**

PRESENT: Mr. Nitin Gupta, Advocate for the petitioner.

HARSIMRAN SINGH SETHI , J. (Oral)

1. In the present petition, the challenge is to the impugned order dated 26.11.2025 (Annexure P-5) passed by respondent No. 3-the Joint Commissioner of State Tax (Appeals)-cum-Appellate Authority, Gurugram (hereinafter referred to as 'the Appellate Authority'), by which, the appeal filed by the appellant (petitioner herein) under Section 107 of the Haryana Goods and Services Tax Act, 2017 (hereinafter referred to as "the HGST Act") has been dismissed as not maintainable being time barred.

2. Learned counsel for the petitioner, at the very outset, submits that although the appeal filed before the Appellate Authority was time-barred, this Court can still grant the benefit of condonation of delay in view of the common order dated 24.10.2024 passed by a Coordinate Bench of this Court in *CWP No. 27468 of 2023 titled M/s Vasudeva Engineering vs. Union of India and others* and *CWP No. 18475 of 2023 titled M/s LNM Fire vs. State of Haryana and others*. Learned counsel for the petitioner further submits that the delay in filing the appeal before the appellate authority was occurred because the consultant so appointed by the petitioner to take care of such matters has failed to perform his duties in a manner

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required, and therefore, this Court may kindly grant the benefit of condonation of delay in filing the appeal before the appellate authority so that the petitioner does not suffer any prejudice.

3. We have heard learned counsel for the petitioner and have gone through the case file with his able assistance.

4. It may be noticed that as per the Section 107 of the HGST Act, the period of limitation to file an appeal before the appellate authority is three months and in case, the appeal is not filed within the said period, it may still be filed within a further period of one month, subject to an application seeking condonation of delay. However, the Appellate Authority can condone the delay only up to one month (i.e., 30 or 31 days, as the case may be), and not beyond that.

5. In the present case, no appeal was filed by the appellant either within the initial period of three months or within the extendable period of one month. The appeal was concededly filed beyond the permissible period, and the same has rightly been dismissed by the Appellate Authority as not maintainable being time-barred.

6. With regard to the arguments being raised by the learned Counsel for the petitioner that as per the judgment passed in M/s Vasudeva Engineering's case (supra) this court should grant the benefit of condonation of delay, it may be noticed that the said argument will not be available to the petitioner as, concededly, even in response to the show cause notice issued prior to the passing of the impugned order dated 26.11.2025 (Annexure P-5), except issuance of a legal notice, no one has appeared before the concerned authority to raise any grievance or objection, despite having several opportunities. Thereafter, the order was passed against the appellant

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on 26.11.2025.

9. That being so, the petitioner had never remained vigilant about responding to the show cause notice and the impugned order passed therein.

10. Merely that the consultant so appointed by the petitioner failed to respond him, despite being duly authorized, does not entitle the petitioner to claim the benefit of condonation of delay.

11. Furthermore, once no action has been taken against the said consultant, and since the appeal was admittedly time-barred, no ground is made out for this Court to exercise its jurisdiction to condone the delay in filing the appeal before the Appellate Authority.

12. Accordingly, the writ petition is dismissed.

13. Pending civil miscellaneous application(s), if any, stand disposed of.

(HARSIMRAN SINGH SETHI)
JUDGE

(YASHVIR SINGH RATHOR)
JUDGE

27.04.2026

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Whether speaking/reasoned:

Yes/~~No~~

Whether Reportable:

~~Yes~~/No