2026:UHC:561-DB

IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL

HON'BLE THE CHIEF JUSTICE SRI MANOJ KUMAR GUPTA
AND
HON'BLE SRI JUSTICE ASHISH NAITHANI

WRIT PETITION (M/B) NO. 46 OF 2026

16TH JANUARY, 2026

Ashok Singh ..... Petitioner

Versus

Commissioner, Department of State Goods & Services Tax and others ..... Respondents

Counsel for the petitioner : Mr. Vishwast Kandpal and Mr. Akshay Joshi, learned counsel

Counsel for the respondents : Ms. Puja Banga, learned Brief Holder (through VC) for the State

The Court made the following:

ORDER:

1) The petitioner being aggrieved by an order dated 23.12.2024, passed under the provisions of the Central Goods and Services Act 2017, and the State legislation on the subject, has preferred the instant writ petition.

2) Learned counsel for the Revenue has raised a preliminary objection to the maintainability of the writ petition on the ground that petitioner has alternative remedy of filing appeal under Section 107 of the Central Goods and Services Tax Act, 2017. It is further submitted that the Appellate

Authority also has power to condone delay under Sub-Section (4) of Section 107, if the authority feels satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the statutory period of three months or six months, as the case may be.

3) The limitation for filing the appeal starts running from the date of communication of the decision or order.

4) The petitioner, in the present writ petition, has not disclosed the date of communication of the order. Moreover it is not disputed that under the Statute alternative remedy of filing appeal is available, therefore, we are not inclined to entertain the writ petition. It is, accordingly, dismissed with liberty to the petitioner to avail the remedy of appeal, if so advised. It shall be open to the petitioner to move appropriate application for condonation of delay in case appeal is preferred.

MANOJ KUMAR GUPTA, C.J.

ASHISH NAITHANI, J.

Dt: 16TH JANUARY, 2026
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