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

+ **W.P.(C) 4049/2026**

**FERVENT COMMUNICATION PRIVATE
LIMITED**

.....Petitioner

Through: Mr. Rakesh Kumar, Mr. Ankit
Kumar, Mr Aman Kumar, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Kushagra Kumar, SPC with Mr.
Durgesh Pandey, Adv. for UOI
Mr. Vishal Chadha, Senior Standing
Counsel along with Mr Chandan
Kumar, Advocate

CORAM:

**HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL**

ORDER

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01.04.2026

1. Heard.
2. The question which warrants consideration is whether the appeal preferred by the petitioner under Section 107 of the CGST would be said to be time barred.
3. We have already considered the relevant dates in our order dated 30th March 2026 so as to call upon the respondent to explain the issue as regards their claims and the appeal preferred by the petitioner was barred by limitation.
4. From the record it is demonstrated by the petitioner that there is an



anomaly in the matter of the date on which the Order in Original was passed, i.e., either on 30th/31st March 2026.

5. Apart from above, the appeal was preferred on 08th August 2023, whereas the summary of order was made available on 14th July 2023.

6. It is the contention of the learned counsel for the respondent that Rule 108 of CGST Rules contemplates the filing of appeal not against the summary of order but has to be from the date of the Order in Original and could have been presented manually.

7. Even if the aforesaid contentions are appreciated which are based on the mandate provided under Rule 108 of the CGST Rules, 2017 still the fact remains that there was some space for the confusion in the matter of filing of appeal viz. the date of passing of the order i.e., 30th/31st March 2026 and as to the summary of the order being uploaded at later point of time. That being so, we deem it appropriate to allow the present petition by directing the respondent that the appeal preferred by the petitioner under Section 107 of the CGST Act be entertained and not dismissed on the ground of limitation. The appeal be decided on its own merit.

8. The petition, accordingly, stands partly allowed in above terms.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 1, 2026/DM/OK