HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 14199/2026
CNR: RJHC020705602026 | URN: CW / 30724U / 2026

M/s. Bohra Enterprises, Opposite Panchayat Samiti, Kothun Road, Lalsot, Dausa, Rajasthan -303503 Through Its Proprietor Shri Gopal Sharma.

----Petitioner

Versus

1 The Joint Commissioner, Sgst, Circle Dausa, Kar Bhawan, Dausa.

2 The Appellate Authority Second, Sgst, Kar Bhawan, Ambedkar Circle, C-Scheme, Jaipur-302005

3 State Of Rajasthan, Through The Finance Secretary (Revenue), Finance Department, Government Of Rajasthan, 1St Floor, Main Building, Government Secretariat, Janpath, Jaipur, Rajasthan-302005.

4 The Union Of India, Through Its Revenue Secretary, Ministry Of Finance, Department Of Revenue, Room No. 46, North Block, New Delhi-110001.

----Respondents

For Petitioner(s)	:	Mr. Vaibhav Gogra Mr. Kaushal Soni Mr. Vikram Gogra
For Respondent(s)	:	Ms. Mahi Yadav, AAG with Ms. Chelsi Agarwal

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE ASHUTOSH KUMAR

Order(Oral)

03/08/2026

Per: Arun Monga, J.

1. The petitioner herein, *inter alia*, seeks a direction commanding respondent No.2 to condone the delay of 78 days in filing the appeal against the Order-in-Original dated 29.04.2024, passed by the Joint Commissioner, SGST, Circle Dausa, Kar Bhawan, Dausa, whereby GST

demand of Rs.16,58,960/- for F.Y. 2018-19, was raised on the account of alleged differences between the figures reported in GSTR-3B and GSTR-2A. The appeal against the said order was filed on 13.11.2024. However, the Appellate Authority vide order dated 10.06.2026 dismissed the appeal on the ground of limitation as it does not have the power to condone the delay in filing the appeal. Aggrieved by the same, petitioner filed this instant writ petition on 22.07.2026.

2. Learned counsel for the petitioner submits that the delay in filing the appeal was bona fide and occurred due to circumstances beyond the petitioner's control. He contends that the impugned order was passed and uploaded on the GST Common Portal on 29.04.2024, the petitioner had no knowledge thereof until 21.08.2024, when recovery was effected from its Electronic Credit Ledger. It is contended that the GST portal was being managed by the petitioner's Chartered Accountant, whose e-mail ID was registered on the portal, and the petitioner was never informed about the passing of the impugned order.

2.1 Learned counsel for the petitioner further submits that the delay in filing the appeal was bona fide and occasioned due to lack of knowledge of the impugned order. Learned counsel contends that mere uploading of the order on the GST Common Portal does not constitute valid service under Section 169 of the GST Act, and no other mode of service or communication has been established by the proper officer.

3. In the aforesaid backdrop, we have heard the learned counsels for the parties and perused the record.

4. Learned Counsel for the petitioner, relying on the various Division Bench judgments of this very Court in ***M/s M R Traders v. UOI***[1]***, M/s Molana Construction Company v. Central Goods and Service Tax***

1 2026 SCC OnLine RAJ 2115

***Department & Ors*[2]*, Man Singh Tanwar v. Commissioner, Central goods and Services Tax Department & Ors.*[3]*, RPC PSIPL JV Vs. State of Rajasthan & Ors*[4] *and RPC PSIPL JV Vs. State of Rajasthan & Ors*[5]** argues that sufficient cause of delay in filing the appeal due to circumstances beyond control has been shown and thus appeal be directed to be considered on merits after condoning the delay by this Court.

6. Learned counsels for the respondents oppose the above submission and contends that the impugned order has rightly been passed and appeal is now barred by limitation.

7. Having heard, as above, it transpires that while it is true that the Appellate Authority is bound by the statutory provisions of limitation provided under Section 107 of the RGST/CGST Act, 2017, however, considering the reasons owing to which the petitioner could not submit its appeal within the stipulated time, being beyond its control, non-adjudication of appeal on merits would cause grave injury and prejudice to the petitioner.

8. In the judgments cited above, this Court, while allowing the writ petitions, have issued directions to entertain the appeal on merits.

9. In the premise, following the consistent view as already taken by this Court, *ibid*, we allow the present writ petition to the extent of condoning the delay of 78 days (after granting relaxation of 120 days under Section 107 of CGST Act) in filing of the appeal by the petitioner.

10. Accordingly, the impugned appellate order dated 10.06.2026 is set aside. The Appellate Authority is directed to entertain the appeal of

2 2024 SCC OnLine Raj 3938
3 D.B. CWP 14658/2024
4 D.B. CWP 7260/2025
5 D.B. CWP 11794/2025

the petitioner and adjudicate the appeal on merits, provided the same is filed within 30 days of the instant order being uploaded on website of this Court.

11. Stay petition and all pending application also stands disposed of.

(ASHUTOSH KUMAR),J **(ARUN MONGA),J**

15/Tushar/Prateek