

**HIGH COURT OF JUDICATURE FOR RAJASTHAN
AT JODHPUR**

D.B. Civil Writ Petition No. 14938/2024
CNR: RJHC010683512024 | URN: CW / 29528U / 2024

M/s Mangaldev Construction Company, Through Its Proprietor
Inder Singh Rathore, Ward No 41, Dariyanath Ki Bawadi,
Jaisalmer, District Jaisalmer 345001 (Rajasthan)

-----Petitioner

Versus

1. The Commissioner, Central Goods And Service Tax, Jaipur (Rajasthan)
2. The Joint Commissioner (Appeals), Central Goods And Service Tax Jodhpur Rajasthan
3. The Superintendent, Central Goods And Service Tax Range Viii Jaisalmer Rajasthan

-----Respondents

For Petitioner(s)	:	Mr. Prem Dayal Bohra
For Respondent(s)	:	Mr. Kuldeep Vaishnav Mr. Nilesh Choudhary

**HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI
HON'BLE MR. JUSTICE PRAVEER BHATNAGAR**

Order

06/08/2026

1. The present writ petition has been filed seeking restoration of GST registration with effect from the date of cancellation i.e. 14.05.2023 and setting aside of the Order-in Original dated 27.05.2023 and the Order-in-Appeal dated 10.6.2024.
2. Learned counsel for the petitioner has submitted that the appeal filed by the petitioner was dismissed solely on the ground of delay, and none of the grounds raised in the appeal were considered, causing grave prejudice to the petitioner. It has been submitted that the petitioner is a proprietorship firm and the

proprietor of the petitioner Inder Singh Rathore. It has been submitted that the petitioner is not adequately educated and lacks the requisite technical competence to operate a computer or to comprehend the complexities of the online filing system, including the procedural requirements pertaining to GST compliance. Therefore, he engaged the services of an accountant/ local advocate to carry out such compliances on his behalf. The petitioner placed complete trust and reliance upon the said accountant/local advocate for ensuring timely and proper compliance with all legal and statutory requirements, including those under the GST laws. However, during the relevant period, the said accountant/local advocate neither informed the petitioner about the requirement of online filing of GST returns nor filed the same on their own accord. As a result of this omission and lack of communication, the GST returns for a continuous period of six months could not be filed by the petitioner.

3. Learned counsel further submitted that there was justifiable reason for the petitioner to have not filed the GST returns and thus, the delay, if any, ought to have been condoned by the authorities. It has also been stated that the petitioner was also unaware of issuance of any show cause notice as no physical show cause notice was received by it and even the fact of passing of the order in original dated 27.05.2023 was learned by it subsequently and only thereafter, the appeal against the same was preferred, however, vide order dated 10.06.2024, the said appeal was dismissed.

4. Learned Counsel, while relying on the judgments passed by the Division Bench of this Court in D.B. Civil Writ Petition

No.12076 of 2024 titled "M/s Molana Construction Company v. Central Goods and Service Tax Department & Ors" decided on 26.07.2024, D.B. Civil Writ Petition No.14658 of 2024 titled "Man Singh Tanwar v. Commissioner, Central goods and Services Tax Department & Ors." decided on 09th September 2024, D.B. Civil Writ Petition No. 7260/2025 titled "RPC PSIPL JV Vs. State of Rajasthan & Ors" decided on 02.07.2025 and D.B. Civil Writ Petition No. 11794/2025 titled "RPC PSIPL JV Vs. State of Rajasthan & Ors" decided on 12.08.2025 has prayed that the Respondent Department be directed to entertain appeal of the Petitioner.

5. Learned counsel for the respondents vehemently disputes the above submission and contends that the appeal has rightly been dismissed being barred by limitation and no interference in the order dated 1.06.2024 is warranted.

6. We have heard the counsel for the parties and perused the record.

7. It is a matter of record that the GST registration of the petitioner was cancelled with effect from 14.05.2023 which is virtually a civil death thereby bringing the business operations of the petitioner at a stand still. As per the petitioner he was entirely dependent on his accountant/local advocate for the purpose of ensuring statutory compliances, as he himself is uneducated and not technically competent to attend to such requirements. It is further stated that the petitioner was unaware of the issuance of the show cause notice and the subsequent orders. Moreover, the petitioner was not able to contact the accountant/tax consultant who neither informed the petitioner about the requirement of

online filing of GST returns nor filed the same on his own accord for the relevant period. The reasons mentioned in the petition for non-compliance with the relevant provisions of the Act within the prescribed time, in the considered opinion of this Court, appear to be genuine.

8. This Court in the above relied upon judgments while allowing the writ petitions, have issued directions to entertain the appeal on merits.

9. For the foregoing reasons and taking benefit of the order passed by the Coordinate Bench of this Court, we allow the present writ petition and accordingly, set aside the order dated 10.06.2024 (Annex.4) passed by the Appellate Authority. The Appellate Authority is directed to consider and decide the appeal of the petitioner on its own merits, in accordance with law, subject to the petitioner firm depositing late fees, penalty and other statutory deposits for entertaining the appeal, as admissible.

10. Stay petition and all pending applications, if any, stand disposed of.

(PRAVEER BHATNAGAR),J

(DR.PUSHPENDRA SINGH BHATI),J