Laxmi Motors vs State of M.P. and Others

Appeal – Limitation for filing appeal under Sections 107(1) and 107(4) of the CGST Act, 2017 – computation of limitation period and exclusion of the first day under Section 9 of the General Clauses Act, 1897.

Date of Order: October 15, 2025
Case Law No: GIB-MPHC-JBP-2025-07
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CASE DESCRIPTION / SUMMARY

Facts:
The petitioner challenged the order dated 13.08.2025 passed by the Appellate Authority dismissing the appeal as time-barred. The appeal was filed on 25.11.2024 against the adjudication order dated 26.07.2024. The petitioner contended that the limitation period of three months under Section 107(1) should be computed from the next day of the order and that the appeal was filed within the additional condonable period of one month under Section 107(4).

Court Decision:
The Court held that under Section 9 of the General Clauses Act, the day on which the order is passed must be excluded while computing the limitation period. Accordingly, the three-month limitation under Section 107(1) commenced from 27.07.2024 and expired on 27.10.2024. The further condonable period of one month under Section 107(4) extended up to 26.11.2024. Since the appeal was filed on 25.11.2024, it was within the permissible period.

The Court set aside the order of the appellate authority which had incorrectly treated the appeal as time-barred and directed that the appeal be decided on merits.

Cases Referred by Court:

· State of Himachal Pradesh and Another v. Himachal Techno Engineers and Another, (2010) 12 SCC 210

· Bibi Salma Khatoon v. State of Bihar, (2001) 7 SCC 197

· Dodds v. Walker, (1981) 1 WLR 1027; (1981) 2 All ER 609

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