Vikas Chachan v. State of Rajasthan & Ors.

Condonation of delay in filing GST appeal where order was only uploaded on portal and not otherwise communicated

Date of Order: February 5, 2026
Case Law No: GIB-RAJHC-2026-22-DB
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Facts :

The petitioner challenged the inability to file an appeal against assessment order dated 15.06.2023 due to delay. The order raised demand towards tax, interest and penalty for FY 2020–21. The petitioner contended that the order was only uploaded on the GST portal and not served physically, and due to closure of business, he did not access the portal. As a result, the petitioner remained unaware of the order and could not file appeal within limitation.

Court Decision:

The Court held that although the Appellate Authority is bound by limitation under Section 107, in the present case the delay occurred due to reasons beyond the petitioner's control. It observed that non-consideration of appeal on merits would cause prejudice. Following earlier Division Bench decisions, the Court condoned the delay and directed the Appellate Authority to entertain the appeal and decide it on merits.

Cases Referred:

- *Molana Construction Company v. Central Goods and Service Tax Department & Ors.*
- *Man Singh Tanwar v. Commissioner, Central Goods and Services Tax Department & Ors.*
- *RPC PSIPL JV v. State of Rajasthan & Ors.*

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