



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

D.B. Civil Writ Petition No. 3205/2024

Vikas Chachan S/o Keshri Chand, Aged About 40 Years,  
Proprietor Of Shanti Bricks, Address - Village Dalpatpura, Nohar,  
Tehsil - Nohar, Hanumangarh, Rajasthan - 335523

----Petitioner

Versus

1. State Of Rajasthan, Through The Secretary, Department Of Finance, Secretariat, Jaipur.
2. Union Of India, Through Secretary Finance, Ministry Of Finance, Department Of Revenue, Government Of India, Shastri Bhawan, New Delhi - 110001
3. Goods And Services Tax Council, Through Its Secretary, 5Th Floor, Tower Ii, Jeean Bharti Building, Janpath Road, Connaught Place, New Delhi - 110001
4. Assistant Commissioner, Ward 2 Headquarter Nohar, Circle - A, Hanumangarh.
5. Commissioner Of State Tax, Rgst, Kar Bhawan, Ambedkar Circle, Bhawani Singh Road, C-Scheme, Jaipur.

----Respondents

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For Petitioner(s) : Mr. Sharad Kothari with  
Mr. Dinesh Kumar Bishnoi and  
Mr. Kalpit Shishodia

For Respondent(s) : Mr. Mahaveer Bishnoi, AAG  
Mr. Ram avtar Sikhwal for  
Mr. Nathu Singh Rathore, AAG  
Mr. Kuldeep Vaishnav, Dy.G.C.  
Mr. Rajat Arora  
Mr. Vipul Singhvi  
Mr. Rajvendra Sarswat with  
Mr. Jitesh Kumar Suthar

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**HON'BLE MR. JUSTICE ARUN MONGA  
HON'BLE MR. JUSTICE YOGENDRA KUMAR PUROHIT**

**Order (Oral)**

**05/02/2026**

**Per: Arun Monga, J**

1. The petitioner herein, inter alia, seeks a direction commanding respondents to entertain the appeal and also condone the delay and allow the filing of appeal against the assessment order dated 15.06.2023 (Annexure-3), passed by the



Assistant Commissioner, whereby an additional GST demand for Financial year 2020-2021 was raised on account of non payment of due tax under reverse charge on payment of royalty and DMFT by the petitioner. The appeal against the said order could not per force be filed before the Appellate Authority as the online status of the appeal would reveal that the same is time barred. The petitioner is thus left remediless. Hence, the petitioner, without availing the remedy of appeal, has preferred this instant writ petition.

2. The delay in filing the present petition is bona fide and unintentional. To the dismay of the petitioner, the show cause proceedings culminated in an order dated 15.06.2023, whereby Respondent No. 4 directed recovery of Rs. 56,666/- towards tax, Rs. 19,561/- towards interest, and Rs. 20,000/- towards penalty. It is most pertinent to submit that the said order was merely uploaded on the online portal and was never served upon the petitioner through any physical mode. The petitioner, under the bona fide impression that closure of the erstwhile firm entailed cessation of all portal-based communications, believed that no further correspondence would be initiated through the said portal and, therefore, did not log in to check any updates. Consequently, the petitioner remained unaware of the impugned order, which has resulted in the present delay. The delay is neither deliberate nor intentional but occurred due to circumstances beyond the petitioner's knowledge and control, and therefore deserves to be condoned in the interest of justice.

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 Molana Construction Company v. Central Goods and Service Tax Department & Ors<sup>1</sup>**, **Man Singh Tanwar v. Commissioner, Central goods and Services Tax Department & Ors.<sup>2</sup>**, **RPC PSIPL JV Vs. State of Rajasthan & Ors<sup>3</sup>** and **RPC PSIPL JV Vs. State of Rajasthan & Ors<sup>4</sup>** 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.

5. Learned counsel for the respondents opposes the above submission and contends that the assessment order has rightly been passed, appeal is now barred by limitation.

6. 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 Act, 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.

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

1 D.B. CWP 12076/2024

2 D.B. CWP 14658/2024

3 D.B. CWP 7260/2025

4 D.B. CWP 11794/2025





8. In the premise, following the same view as already taken by various Coordinate Benches of this Court, *ibid*, with which we are in agreement, we allow the present writ petition to the extent of condoning the delay in filing of the appeal by the petitioner.

9. Accordingly, the Appellate Authority is directed to now entertain the appeal of the petitioner and adjudicate the same on merits.

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

**(YOGENDRA KUMAR PUROHIT),J**

**(ARUN MONGA),J**

75-Devanshi/-

