HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 13543/2026
CNR: RJHC020697722026 | URN: CW / 29561U / 2026

M/s Royal Petro And Chemicals, A Proprietorship Concern Having Its Place Of Business At G-1-133A, Riico Industrial Area, Khushkhera, Bhiwadi, District Alwar, Rajasthan 301019, Bearing Gstin No. 08BNLPS5501B1Z4 Through Its Proprietor Mr. Hari Shankar Khandelwal Son Of Prakash Khandelwal Aged About 40 Years Residing At H.No. 177, UG/F, State Bank Nagar, Paschim Vihar, West Delhi, Delhi

----Petitioner

Versus

1. State Of Rajasthan, Through The Chief Commissioner Of State Tax, Rajasthan Goods And Services Tax, Kar Bhawan, Ambedkar Circle, Jaipur.
2. Deputy Commissioner, State Tax, Circle-B, Bhiwadi, Commercial Taxes Department, Rajasthan At Room No. 203, 2 Nd Floor, Kar Bhawan, Baba Mohanram Road, Bhiwadi.
3. Union Of India, Through The Revenue Secretary, Ministry Of Finance, North Block, New Delhi 110001

----Respondents

For Petitioner(s)	:	Ms. Shradha Agarwal, Adv. Mr. Aryan Singh Chouhan, Adv.
For Respondent(s)	:	Ms. Mahi Yadav, AAG with Ms. Chelsi Agarwal, Adv.

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE BHUWAN GOYAL

<u>Order(Oral)</u>

<u>29/07/2026</u>

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 impugned Order-in-Original, dated 26.12.2025 (Financial Years 2021-2022) passed by the Deputy Commissioner, State Tax, Circle-B Bhiwadi, whereby GST demand of Rs.75,38,940/- for Financial Years 2021-2022, was raised on the account of excess Input Tax Credit, non-payment of tax under Reverse Charge Mechanism (RCM) and certain differences noticed during scrutiny of returns filed by the petitioner. The appeal against the said orders 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. Aggrieved by the same, petitioner filed the instant writ petition on 21.07.2026.

2. Learned counsel for the petitioner submits that the petitioner could not file the statutory appeal within the prescribed period as the impugned Order-in-Original was never effectively communicated to the petitioner and was merely uploaded on the GST Portal. Having submitted a detailed reply and no opportunity of personal hearing having ever been granted, the petitioner *bona fide* believed that no final order had yet been passed. The petitioner acquired knowledge of the impugned order only subsequently, whereafter immediate steps were taken to challenge the same. However, by then, the appeal had become time-barred on the GST Portal.

2.1 She further submits that the delay is bona fide and occurred solely due to the absence of effective communication of the impugned order and the failure of the respondents to afford the mandatory opportunity of personal hearing under Section 75(4) of the CGST/RGST Act, 2017. Immediately upon acquiring knowledge of the impugned order, the petitioner took prompt steps to seek legal recourse.

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 Department & Or**[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.

5. 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.

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/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.

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

1 2026 SCC OnLine RAJ 2115

2 2024 SCC OnLine Raj 3938

3 D.B. CWP 14658/2024

4 D.B. CWP 7260/2025

5 D.B. CWP 11794/2025

8. 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 in filing of the appeal by the petitioner.

9. Accordingly, the Appellate Authority shall now entertain the appeal of the petitioner and adjudicate the same on merits, provided the same is filed within 30 days of the instant order being uploaded on the website of this court.

10. All pending application(s) stand disposed of.

(BHUWAN GOYAL),J **(ARUN MONGA),J**

6/Ashwani-Anu