HIGH COURT OF JUDICATURE FOR RAJASTHAN BENCH AT JAIPUR

D.B. Civil Writ Petition No. 13483/2026

CNR: RJHC020698062026 | URN: CW / 29500U / 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, Office At Room No. 204, Second Floor, Kar Bhawan, UIT Sector-6, Near Agarwal Dharmshala, Bhiwadi 301019.
3. Union of India, Through The Revenue Secretary, Ministry Of Finance, North Block, New Delhi 110001

----Respondents

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

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE ASHUTOSH KUMAR

Order

30/07/2026

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 impugned Order-in-Original, dated 09.12.2025 (Financial Years 2018-19) passed by the Deputy

Commissioner, State Tax, Circle-B Bhiwadi, whereby GST demand of Rs.61,21,850/- for Financial Years 2018-19, was raised on the account of wrongful availment and utilization of Input Tax Credit 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 delay in filing the appeal is *bona fide* and not intentional. He contends that the delay in filing the appeal occurred on account of the fact that neither the Order-in-Original dated 09.12.2025 nor the Summary in FORM GST DRC-07 dated 16.12.2025 was ever communicated to the petitioner by e-mail, SMS, or by physical service. The impugned order was merely uploaded on the common GST portal and, owing to lack of any independent communication or intimation, the petitioner remained unaware of its passing. The petitioner came to know about the existence of the impugned order only when the jurisdictional officer, during the course of recovery proceedings, telephonically informed the petitioner that tax liability under the said order remained unpaid.

2.1 Learned counsel for the petitioner further submits that immediately upon acquiring knowledge of the order, the petitioner took prompt steps to obtain the relevant documents and file the present appeal. On these grounds, it is argued that the delay in filing the appeal has occurred due to non-communication of the order and, therefore, deserves to be condoned.

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.

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.

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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

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.

(ASHUTOSH KUMAR),J **(ARUN MONGA),J**

2/ASHWANI/TANISHA