CGHC010350732026 2026:CGHC:42443

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 166 of 2026

- Rail Vikas Nigam Limited Through - Bhavesh Pandey, S/o Shri J.P. Pandey, Aged About 50 Years Post-Chief Project Manager, Rail Vikas Nigam Limited, Raipur World Trade Centre, Tower A, 6th To 9th Floor, Nauroji Nagar, New Delhi - 110029. Also At - 5th Floor, C.S.I.D.C. Commercial Complex, Mahadev Ghat Road, Raipura Chowk, Raipur, Chhattisgarh-492013.

... Petitioner

versus

1. State Of Chhattisgarh Through Secretary Commercial Tax And G.S.T. Department, Mantralaya, Mahanadi Bhawan, Atal Nagar, Nawa Raipur, District-Raipur, Chhattisgarh.
2. Additional Commissioner (Appeals), State Tax, Chhattisgarh, Commercial Tax-Gst Bhawan, North Block, Sector - 19, Atal Nagar, Nava Raipur, Chhattisgarh.
3. oint Commissioner, State Tax, Bilaspur Division-1, Chhattisgarh, 2nd Floor, Gst Bhawan, Ameri Road, Yadunandan Nagar, Tifra, Bilaspur, Chhattisgarh.

... Respondent(s)

For Petitioner(s)	:	Mr. Amrito Das, Sr. Advocate with Mr. Ajinkya Gunjan Mishra, Mr. Siddharth Dubey and Mr. Anmol Verma, Advocates.
For Respondents/State	:	Mr. Gary Mukhopadhyay, Addl. Advocate General

(Hon'ble Mr. Justice Narendra Kumar Vyas)

Order on Board

29/09/2026

1. The petitioner has filed this writ petition under Article 226 of the Constitution of India assailing the order dated 20.02.2026 passed by the Additional Commissioner (Appeal), State Tax, Chhattisgarh in Appeal No. /2026/G.S.T./Appeal by which the Appellate Authority has rejected the appeal on the ground of delay. The appellate authority while rejecting the appeal has recorded its finding that as per Section 107 of the Goods and Services Tax Act, 2017 (for short, the Act of 2017), the appeal filed by the petitioner Firm is barred by limitation and as per Section 107(4) of the Act of 2017 as maximum delay of one month can be condoned and not beyond this. It has been further recorded by the Appellate Authority that the order dated 30.08.2024 was served upon the appellant by uploading the order on the portal on the same day as such the appellant should have filed the appeal up to 29.11.2024, whereas the appeal has been filed on 06.05.2025 which is hopelessly barred by limitation and cannot be condoned by the Appellate Authority in view of the bar contained in Section 107 of the Act of 2017 and accordingly it has rejected the appeal as barred by limitation.

2. Learned senior counsel appearing for the petitioner company would submit that the impugned action of treating the appeal as barred by limitation is wholly arbitrary, illegal and contrary to the scheme of Section 107 of the Act of 2017. He would further submit that the order dated 30.08.2024 has not been communicated to the petitioner firm in accordance with Section 169 of the Act of 2017, and

therefore, the question of limitation cannot be reckoned from the date on which the order was merely uploaded on the portal. He would further submit that before uploading such order, the petitioner company should be given an opportunity of hearing so that he could take recourse available to him in the matter.

3. He would also submit that if this Court grants an opportunity to approach the Appellate Authority on any condition, which may be imposed by this Court, the petitioner company will abide by such condition. He would further submit that by the impugned assessment order dated 30.08.2024 (Annexure P/3), the Joint Commissioner, State Tax, Bilaspur Division, Chhattisgarh has assessed the liability to the tune of Rs. 17,67,79,848/- towards CGST and SGST which includes the tax, interest and penalty. He would further submit that the delay may be condoned by this Court and appellate authority may kindly be directed to decide the appeal on merit subject to depositing additional sum of 15% of Rs. 9,38,02,182/- which is the tax liability as assessed by the Joint Commissioner, State Tax, Bilaspur Division in addition to 10% of the tax amount, which has been deposited by the petitioner while preferring the appeal which comes to Rs. 93,80,220/- which has already been deposited by the petitioner at the time of filing of the appeal, if the appeal is filed within 30 days from the date of receipt of copy of this order.

4. On the other hand, learned counsel appearing for the State would oppose the submission of the learned senior counsel for the petitioner company and would submit that no statutory provision has been provided in the Act of 2017 for extension of limitation, therefore, this Court, while hearing the writ petitioner cannot extend

the benefit of condoning the delay and would pray for dismissal of the writ petition.

5. I have heard learned counsel appearing for the parties and perused the documents annexed with the petition.

6. From perusal of the provision contained under Section 107 of the Act of 2017, it is quite vivid that the learned Commissioner has not committed any illegality in dismissing the appeal as the Act of 2017 does not empower the appellate authority to extend the period of limitation, but this Court, while hearing the petition under Article 226 of the Constitution of India can very well condone the period while imposing just and reasonable condition upon the petitioner. In the present facts of the case, the petitioner itself has prayed for depositing of additional 15% of remaining tax liability before the authority for granting an opportunity of hearing of appeal on merits. This submission appears to be reasonable and also considering that the principle of natural justice that no one should remain unheard before having civil consequences. Though in the present case the petitioner has lost its opportunity to take recourse of filing of appeal before appropriate forum within time, this Court thinks it proper to impose condition which may be just and proper while granting an opportunity to the petitioner to get heard in its appeal on merit.

7. Considering these aspects of the matter and the submission regarding the depositing of additional 15% of the tax liability before the appropriate authority, the impugned order dated 20.02.2026 is quashed and the appeal filed by the petitioner should be heard by the respondent No. 3/Appellate Authority on merits subject to deposit

of 15% tax liability (excluding penalty and interest) in addition to 10% of tax liability which has already been deposited by the petitioner, if the amount is deposited within 30 days from the date of receipt of copy of this order without insisting for limitation as this Court has already condoned the delay.

8. With the above observation, this petition stands disposed of.

Sd/-

(Narendra Kumar Vyas)

JUDGE

Raju