

HC: Mechanical Dismissal of GST Appeal Held Unsustainable

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REFER THE DECISION OF THE HON'BLE CALCUTTA HIGH COURT IN THE CASE OF

Carry Co. vs. Union of India Citation: (2025) 32 Centax 13 (Cal.)

FACTS:

The assessee filed an appeal under Section 107 of the CGST Act, 2017 against an adverse order.

The appeal was dismissed by the Appellate Authority, citing that the delay exceeded the one-month extended period allowed under Section 107(4).

The dismissal was done mechanically, without proper application of mind or consideration of facts related to the delay.

Hon'ble High Court Judgement:

The Calcutta High Court held that the dismissal of the appeal purely on technical grounds without evaluating the reasons for delay was mechanical and unsustainable.

The Court emphasized the need for a reasoned order, especially where substantial rights are at stake.

Consequently, the impugned order of the Appellate Authority was set aside, and the matter was directed to be reconsidered on merits.