

HC: 19-Day Delay in GST Appeal Condoned

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

Dinesh Sah v. Superintendent of Central Goods & Services Tax, Citation: (2025) 33 Centax 155 (Calcutta HC)

Dinesh Sah, a businessman, had to challenge a GST order by filing an appeal.

But due to **urgent business work in Meghalaya**, he couldn't arrange to file the appeal within the permitted time.

When he finally filed, the appeal was **19 days late**.

The Appellate Authority, sticking to the clock, dismissed his appeal as **time-barred**.

To them, "rules are rules," and the deadline had passed.

But Dinesh Sah did not give up. He went to the **Calcutta High Court**, arguing that the delay wasn't intentional—it happened because of genuine business reasons.

The High Court looked at the case with a practical lens. It observed:

- **19 days is a short delay**, not something that blocks justice.
- The purpose of appeals is to decide matters **on merits, not technicalities**.
- Business exigencies are valid grounds for condoning such delay.

Thus, the Court set aside the dismissal order and directed the appellate authority to hear Dinesh Sah's appeal on merits.

✨ गणेश चतुर्थी 2025 की शुभकामनाएँ — गणपति बप्पा आपके जीवन में सुख-समृद्धि लाएँ! 🙏❤️