

HC: GST Appeal Delay Can Be Condoned Beyond Section 107(4) Limit

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

Ram Kumar Sinhal v. State of West Bengal, *Citation: (2025) 33 Centax 175 (Cal.)*

Ram Kumar Sinhal, a businessman, had a dispute under GST law. He wanted to challenge the order against him and approached the Appellate Authority.

But there was a problem.

Section 107(4) of the CGST Act says an appeal must be filed within 3 months, and at best, with an extension of 1 additional month.

Unfortunately, Mr. Sinhal filed his appeal 3 months and 20 days *after* this outer limit. The Appellate Authority dismissed it as time-barred, saying the law gave them no power to condone further delay.

Mr. Sinhal went to the Calcutta High Court.

The Court carefully examined the law and observed:

- **The time limit in Section 107(4) is directory, not mandatory.**
- **This means it is a guideline, not an absolute bar.**
- **Where sufficient cause is shown, the Limitation Act, 1963 can be invoked.**
- **Since Mr. Sinhal had valid reasons for the delay, it would be unjust to deny him the right to appeal.**

Thus, the Court held:

📌 The delay was condoned, and the appeal was directed to be heard on merits.