

HC: Justice prevails over technicalities

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REFER THE DECISION OF THE HON'BLE HIMACHAL PRADESH HIGH COURT IN THE CASE OF

Rajesh Kumar vs. Union of India Citation: (2025) 33 Centax 160 (H.P.)

Rajesh Kumar, a small trader from Himachal Pradesh, faced the harsh blow of losing his GST registration. His license was cancelled for not filing returns on time and for non-payment of tax. Without registration, he couldn't continue his business — his very source of livelihood.

When he went to appeal, the Appellate Authority refused to even hear his case. The reason? His appeal was filed late. The doors of justice seemed shut because of a procedural delay.

Rajesh didn't give up. He approached the High Court.

The Court saw the matter differently. It observed that **cancellation of GST registration doesn't just end a business; it deprives a person of his right to livelihood**, which is protected under **Article 21 of the Constitution** as part of the right to life and liberty.

The judges firmly held that the Appellate Authority should not have mechanically dismissed the appeal only because it was delayed. When livelihood is at stake, procedural timelines cannot override constitutional rights.

Conclusion

Thus, the High Court directed that Rajesh's appeal be heard on merits, ensuring that justice prevails over technicalities.