

HC: 'Month' means calendar month and not 30 days period in GST appeals

CA Prakash Chandra Jain

P.O. Brajrajnagar

Odisha- 768216

Cell: 94375-41690 / 70087-12242



THE HON'BLE KERALA HIGH COURT IN THE CASE OF

N.N. Steel Trading Co. V/s Joint Commissioner (Appeals), Central Tax, Central Excise and Customs, decided on 22-10-2024

Issue:

How the period IS calculated under GST appeal?

The Hon'ble High Court Judgement:

Term 'month' in GST appeals refers to calendar month per General Clauses Act, not 30-day period.

- ❖ **Appellate Authority - Appeals to - First Appellate Authority rejected appeal filed on 06.11.2023 against order dated 06.07.2023 treating 'month' as 30-day period under Section 107 of CGST/SGST Acts**
- ❖ **Term 'month' refers to calendar month as per Section 3(35) of General Clauses Act and Supreme Court ruling in Himachal Techno Engineers case - Appeal filed within condonable period - Impugned appellate order quashed - Matter remanded for fresh consideration - Writ petition allowed Section 107 of Central Goods and Services Tax Act, 2017**