

HC: Delay in Filing Appeal Beyond One Month After Limitation Period Is Not Permissible

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

Akshansh Consultancy Services Pvt. Ltd. V/s Deputy Commissioner D. B. Civil Writ Petition No. 2957 of 2024, decided on 1-4-2025

Key Issues:

Can an appeal be accepted if filed after a delay of more than one month beyond the prescribed limitation period?

The Hon'ble High Court Judgement:

The Appellate Authority was not vested with the jurisdiction to condone a delay exceeding one month beyond the prescribed limitation period (three months). In the present case, the appeal against the assessment orders dated 13.06.2023 and 19.05.2023 was filed only on 26.10.2023, far beyond the statutory timeframe under the GST Act. Moreover, no application seeking condonation of delay was submitted at any stage. **Accordingly, the Appellate Authority was justified in rejecting the appeal filed by the assessee.**

Section 107 of Central Goods and Services Tax Act, 2017.