

HC: Case Remanded as Appellate Authority Failed to Consider Time Spent Before High Court and Supreme Court

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REFER THE DECISION OF THE HON'BLE ALLAHABAD HIGH COURT

Simla Gomti Pan Products Pvt. Ltd. V/s Commissioner of State Tax, decided on 10-4-2025

Key Issues:

Can the time spent by the assessee in the High Court and Supreme Court be excluded from the limitation period?

Hon'ble High Court Judgement:

In dismissing the assessee's appeal as time-barred, the appellate authority erred by excluding the period during which the matter was pending before the High Court and Supreme Court. **Consequently, the order was quashed and remanded for fresh consideration.**

Section 107 of Central Goods and Services Tax Act, 2017