

HC: Appeal Dismissed for Delay Restored Due to Non-constitution of GST Tribunal

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

Rohit Kedia vs. Assistant Commissioner of State Tax, Citation: (2025) 30 Centax 357 (Cal.)

Facts of the Case:

The petitioner, Rohit Kedia, filed an appeal against an assessment order passed under Section 73 of the CGST Act.

The appellate authority dismissed the appeal on grounds of limitation, despite the petitioner providing a justification for the delay in filing.

The petitioner approached the Calcutta High Court, contending that the delay was bona fide and occurred in the context of the non-constitution of the GST Appellate Tribunal, which deprived him of an effective appellate remedy.

Hon'ble High Court Judgement:

The **Calcutta High Court** emphasized that **in the absence of a functional GST Appellate Tribunal**, rigid enforcement of limitation periods would be unjust and contrary to the principles of fair adjudication.

The Court observed that **the right to appeal is a substantive right**, and procedural lapses must be viewed leniently in such circumstances.

Accordingly, the Court set aside the dismissal order and remanded the matter to the appellate authority with directions to admit the appeal and decide it on merits.