



**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

153

CWP-7512-2025

Date of decision: **27.05.2025**

H.K. Body Builders Through its Proprietor Sh. Amit Sikka ...Petitioner

Versus

State of Haryana and another ...Respondent

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Deepak Manchanda, Advocate for the petitioner.
(Through Video Conferencing)

Ms. Mamta Singla Talwar, DAG, Haryana
for the respondents

SUDEEPTI SHARMA, J. (ORAL)

1. The Present writ petition is preferred for quashing of order in appeal dated 16.12.2024 whereby appeal filed by petitioner against order of cancellation of registration dated 13.01.2020 was dismissed on the ground of delay.

2. Learned counsel for petitioner contends that the reason for delay in filing appeal was that petitioner got mentally disturbed after the demise of his mother who was suffering from cancer. Further, the petitioner suffered huge business/financial losses due to Covid-19 pandemic. These were valid and reasonable grounds on the basis of which delay should have been condoned by appellate authority. He, therefore, prays that delay be condoned and the matter be remanded to appellate authority to decide the appeal on merits. He relies upon judgment passed by Calcutta High Court in



S.K. Chakraborty & Sons Vs. Union of India & Ors. 2024 (88) GSTL 328,

wherein it was held that provisions of Section 5 of Limitation Act 1963 have not been expressly or impliedly excluded by Section 107 of the HGST Act 2017 and period provided under Section 107 of Central Goods and Services Tax Act, 2017 can be extended.

3. Per contra, learned counsel for the respondent on advance notice contends that delay in the present case is for a period of 928 days which can not be condoned since as per provision of Section 107 (4) of HGST Act 2017, appeal is to be filed within a period of 3 months from the date of decision and further period of one month can be granted if the appellate authority is satisfied that appellant was prevented by sufficient cause for presenting the appeal within a period of 3 months. She further contends that judgment of Calcutta High Court cited by the petitioner is under challenge before Hon'ble The Supreme Court in SLP (Civil) Diary No(s). 28069/2024 and operation of said judgment has been stayed by Hon'ble Supreme Court.

4. We have heard learned counsel for the parties and have perused the file with their able assistance.

5. A perusal of the file shows that petitioner challenged order dated 13.01.2020 whereby his registration was cancelled, by way of filing the appeal on 15.12.2024.

6. It would be relevant to reproduce Section 107 (1) of HGST Act, 2017 which reads as under:-

“Any person aggrieved by any decision or order passed under this Act or the State goods and Services Tax Act or the Union



Territory Goods and Services Tax Act by an adjudication authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.”

7. Section 107(4) of HGST Act, 2017 is reproduced as under:-

“(4) The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of one month.”

8. A perusal of the above said provision clearly reflects that in terms thereof, appeal is required to be filed within a period of three months from the date of order or when the order is communicated to such person. Further period of one month can be granted by appellate authority if the authority is satisfied that appellant was prevented by sufficient cause from presenting the appeal within a period of three months.

9. In the present case, admittedly, order dated 13.01.2020 was communicated to the petitioner and period of filing the appeal ended on 13.04.2020, as per the provision of Section 107(1) of HGST Act, 2017. The limitation period for filing of appeal, fell during the period between 15.03.2020 to 28.02.2022 i.e. during the Covid-19 pandemic period. Therefore, in the light of order of Hon’ble Supreme Court dated 10.01.2022, the limitation period for filing the appeal was extended up to 29.05.2022 and if further period of one month is granted by the appellate authority, the period would end on 29.06.2022. Whereas in the present case, the appeal was filed on 15.12.2024 i.e. after a delay of 928 days. Further, the reason



given by the petitioner in the application for condonation of delay is not 'sufficient cause'. Otherwise also the delay for sufficient cause can be condoned beyond 3 months for further one month only i.e. (90+30=120). Whereas, in the present case, the delay is 928 days i.e. more than 120 days as provided under Section 107 of the HGST Act. Gainful reference in this regard can be made to judgments of Hon'ble the Supreme Court in *M/s Simples Infrastructure Ltd. Vs. Union of India 219 RCR (Civil) 205* and *Union of India Vs. M/s Varindera Const. Ltd 2020 (2) SCC 111* wherefrom it is clear that a statutory mandate regarding limitation is not to be flouted. The maximum prescribed period of limitation, inclusive of the extension thereof so provided at discretion of appellate authority for sufficient cause cannot be further extended.

10. No other argument was addressed.
11. In view of the above, we do not find any merit in the present writ petition and accordingly, the same is dismissed.
12. Pending application, if any, also stand disposed of.

(LISA GILL)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

27.05.2025

Yogesh

Whether speaking/reasoned:-
Whether reportable:-

Yes/No
Yes/No