(2026) 02 J&K CK 1649

In the Jammu And Kashmir High Court

Case No : WP(C) No. 273 Of 2026

Abdul Hamid APPELLANT

Vs

Union Territory of J&K RESPONDENT

Date of Decision : 11-02-2026

Acts Referred:

Jammu and Kashmir Goods and Services Tax (JKGST) Act, 2017 — Section 61, 73, 73(9), 107

Citation : (2026) 02 J&K CK 1649

Hon'ble Judges : Arun Palli, CJ;Rajnesh Oswal, J

Bench : Division Bench

Advocate : Nitin Bhasin, Monika Kohli

Final Decision : Disposed Of

Judgement

Arun Palli, CJ

1. The petitioner has filed the present writ petition for quashing of the show cause notice dated 26.12.2023 issued under Section 73 of the GST Act, the assessment order dated 16.03.2024 issued under section 73(9) of the JKGST Act and order dated 24.01.2026 passed by respondent No. 3, whereby statutory appeal preferred by the petitioner came to be dismissed being time barred.

2. It is contended by the petitioner that the respondent No. 4 initiated scrutiny proceedings under Section 61/GST by issuing a show cause notice dated 25.10.2023, which was replied by the petitioner through GST portal on 25.11.2023. However, no final order in respect of conclusion of the scrutiny proceedings came to be passed by the respondent No. 4. It is urged that, without adhering to the mandatory statutory procedure prescribed under Section 61 and Rule 99(3), respondent No. 4 proceeded to initiate adjudication proceedings on the very same issue by issuing a show cause notice dated 26.12.2023 under Section 73 of the Act and thereafter passed an ex parte assessment order dated 16.03.2024. It is contended that the order impugned 16.03.2024 has been

passed without effecting the service upon the petitioner in the mode permissible under law.

3. The petitioner further claim that in the month of May 2024, he suffered severe medical complications, as mentioned in para 15 of the writ petition and after recovery from the aforesaid prolonged illness, the petitioner without any further delay preferred a statutory appeal under Section 107 of the JKGST Act alongwith an application for condonation of delay and simultaneously he deposited the mandatory pre-deposit of Rs. 99,626/-however, the appellate authority dismissed the appeal being time-barred vide order dated 24.01.2026.

4. Learned counsel for the petitioner submits that on account of aforesaid medical exigency, the petitioner was prevented from filing the appeal within the prescribed statutory period. It is further submitted that the cause pleaded by the petitioner in the application for condonation of delay was required to be considered by the appellate authority.

5. Notice.

6. Mrs. Monika Kohli, Sr. AAG waives notice on behalf of the respondents. She submits that the order passed by the appellate authority may be set aside as the petitioner has been able to demonstrate his medical condition, which prevented him from assailing the impugned order within the prescribed period of limitation.

7. In view of the above and particularly in light of the submissions made by the learned counsel appearing for the parties, the order dated 24.01.2026, whereby the appellate authority-respondent No. 3 has dismissed the appeal on the ground of limitation, is set aside. The application for condonation of delay is allowed and the matter is remitted to the appellate authority for consideration and disposal on merits in accordance with law.

8. At this stage, Mrs. Kohli submits that since the order has been passed on the basis of concession, the same may not be treated as a precedent for future. Ordered accordingly.

9. Disposed of.

